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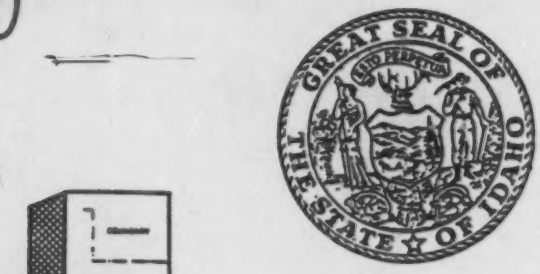
FORTY-FIRST ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1985

State of Idaho



STATE TAX COMMISSION

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

December 1, 1985

Honorable John V. Evans
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 41st Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.

2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.

3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.

4. To centrally assess all operating property in the state in conformance with state law and department regulations.

5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

LARRY G. LOONEY, Chairman

CAROL M. DICK, Commissioner

DARWIN L. YOUNG, Commissioner

MORGAN MUNGER, Commissioner

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FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

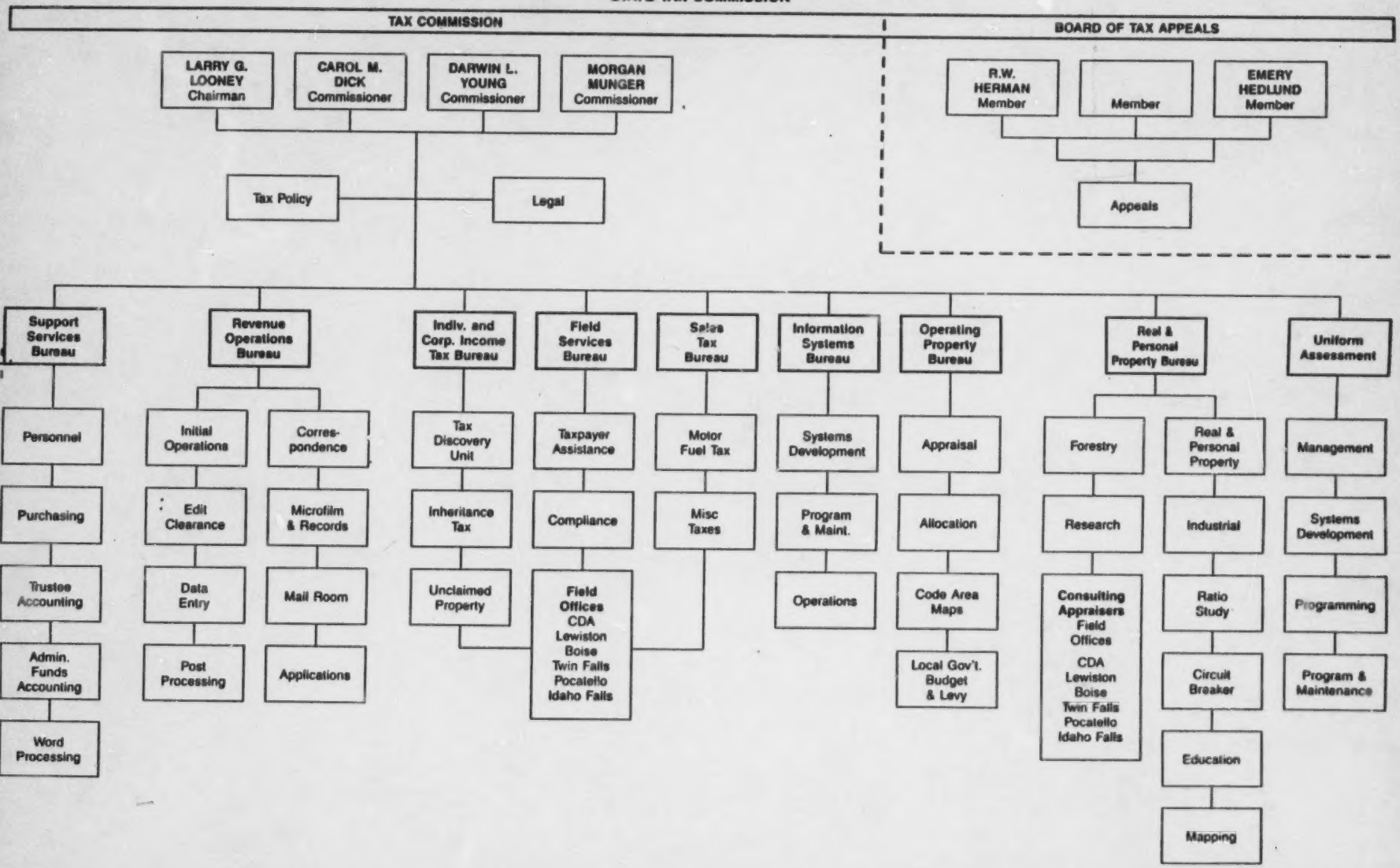
We will not issue a supplement to this report. The supplemental information will be available at the State Tax Commission office.

TABLE OF CONTENTS

	Page
Organizational Chart	1
Commissioner Responsibility	2
Legal Reference	3
Major Legislative Actions - 1985	5
Brief Narrative Description of Principal Revenue Programs	9
Taxpayers Appeal Procedure	29
Taxpayer Reporting Dates	30
Comparative Statement of Cash Receipts	31
Tax Collections and Cost to Collect	38
Audit Collections	39
Comparative Statement of Gross Tax Collections	39
Kilowatt Hour Tax	40
Sales Tax Statistics	41
Gross Income & Sales Tax Distributions	42
Tax Refund Trust Fund	49
Calendar for Property Assessment and Valuation	50
Market Value Class 1 & 2 Property	52
Estimated Market Value - Operating Property	53
Recapitulation of Estimated Market Value	55
Water Pollution Control Statistics	58
Property Taxing Districts	61
Urban & Rural Tax Rates	62
Circuit Breaker Statistics	63
Idaho's Relative Tax Burden	66
1983 County Tax Burdens	74
1985 Ratio Study Summary	86

DEPARTMENT OF REVENUE AND TAXATION

STATE TAX COMMISSION



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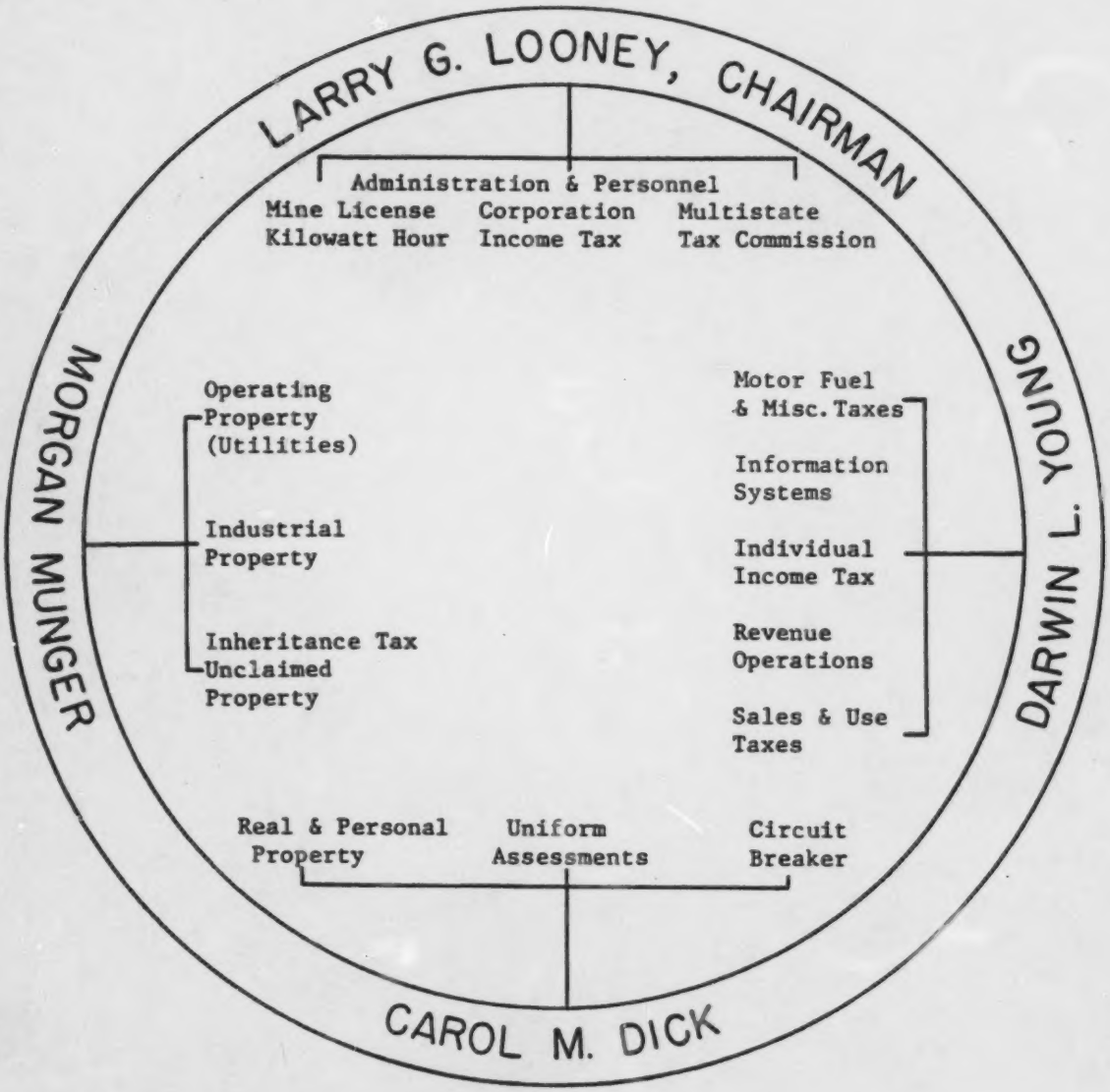
ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY



LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

MAJOR LEGISLATIVE ACTIONS 1985

INCOME TAX

1. Internal Revenue Code adopted. For purposes of determining income, Idaho adopted the Internal Revenue Code as in effect January 1, 1985. The bill incorporated the amendments made by the 1984 Tax Reform Act and adopts the effective dates contained in Public Law 98-369 (House Bill 24, effective January 1, 1985).

2. Part-year resident and nonresident tax computation. Idaho Code Section 63-3027A was amended to change the method by which part-year residents and nonresidents of Idaho compute Idaho tax liability. Part-year residents and nonresidents are required to compute their tax liability as if they were full-year residents on all sources of income. Taxes are then prorated to Idaho based upon the percentage that Idaho income bears to total income from all sources (House Bill 14, effective January 1, 1985).

3. Donations of technological equipment to libraries and library districts. Idaho Code Section 63-3025B is amended to allow special Idaho deductions for donations of technological equipment made to libraries and/or library districts located in Idaho. (Senate Bill 1088, effective January 1, 1985).

4. Childrens' Trust Account. New Section Idaho Code 63-3067D was added to the Idaho Code to provide for donations to the Childrens' Trust Account to be used to prevent child abuse via an income tax checkoff. Individuals may designate part or all of their refund, or an amount in addition to the tax liability as their donation. (House Bill 174, effective July 1, 1985).

5. Exchange of Information with Department of Employment. A new Section Idaho Code Section 63-3077A authorizes the State Tax Commission and the Idaho Department of Employment to enter into an agreement for exchanges of

information and offsets of liabilities for taxes or overpayments against taxes due. (House Bill 11, effective July 1, 1985).

6. **Separate Accounting for Idaho National Engineering Laboratory contractors.** Idaho Code Section 63-3027 was amended to allow that in certain circumstances companies performing services on the Idaho National Engineering Laboratory will use separate accounting for that part of their business activity without regard to other activity of the taxpayer in the state or elsewhere. (House Bill 175, effective July 1, 1985).

MOTOR FUELS TAXES

1. **Distribution Formula.** Idaho Code Sections 63-2412, 2414 and 2418 are amended to modify the distribution formula of fuels tax revenues. (House Bill No. 6, Section 1 effective January 1, 1985, remainder of the bill, effective July 1, 1985).

2. **Search and Rescue Account.** New Section, Idaho Code 67-2903 is added to create a Search and Rescue Account. The bill transfers money to the Account and specifies that it is to be used to defray costs incurred in search and rescue missions conducted after January 1, 1985. (Senate Bill 1055, as amended, effective July 1, 1985).

3. **Bulk Storage.** Idaho Code Section 63-2401 is amended to change the definition of bulk storage tanks to mean a tank with a capacity of 55 gallons or more from the 60 gallons which was previously used in the definition. (House Bill 110, effective July 1, 1985).

4. **Fuel tax one-way rental trucks.** Idaho Code Section 63-2401 is amended to define qualified one-way rental trucks and also specifies an alternative method for payment of special fuel tax on qualified one-way rentals. (House Bill 218, effective July 1, 1985).

PROPERTY TAX

1. **Assessment Ratios.** Idaho Code Section 63-2217 regarding the assessment ratio for property tax purposes is repealed. (House Bill 13, effective July 1, 1985).

2. **Exempt property in fire protection districts.** Idaho Code Section 31-1422 is amended to provide that the Board of County Commissioners may by ordinance exempt all or a portion of certain properties within a fire protection district from taxation for that district and to provide for a notice of intent to exempt certain properties. (House Bill 137, effective March 21, 1985).

3. **Direct appeal to District Court in property tax cases.** Idaho Code Section 63-2210 is amended to allow for direct appeals to the District Court from County Boards of Equalization in actions involving property in that County. (House Bill 159, effective July 1, 1985).

SALES TAX

1. **Purchase of motor fuel exempt of sales tax.** Idaho Code Section 63-3622C is amended to exempt from the sales or use tax any fuel upon which motor fuels tax have been paid. (House Bill 16, effective July 1, 1985).

2. **Personal property sold with real estate.** Idaho Code Section 63-3609 is amended to provide that the sale or purchase of personal property incidental to the sale of real property or used mobile homes is deemed a sale of real property and not subject to the sales and use tax. (House Bill 83, effective July 1, 1985).

3. **Idaho National Engineering Laboratory.** A new Section, Idaho Code 63-3622BB is added to provide an exemption for property primarily or directly used or consumed in connection with research development, experimental and testing activities when exclusively financed by the United States in

connection with the Idaho National Engineering Laboratory and amending Idaho Code Section 63-3615 to strike reference to property primarily or directly used or consumed with research, development, experimental and testing activities, when exclusively financed by the United Steates in connection with the Idaho National Reactor Testing Station. (House Bill 287, effective March 22, 1985).

UNCLAIMED PROPERTY

1. **Fair Districts.** Idaho Code Section 22-207 is amended and a new Section 22-310 is enacted to provide that abandoned checks and warrants for premiums paid by a Fair District shall revert to the Fair District, and not be subject to the provisions of the Idaho Unclaimed Property Act. (House Bill 63, retroactive to January 1, 1978).

DEPARTMENT OF REVENUE AND TAXATION
STATE OF IDAHO, STATE TAX COMMISSION

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

Following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness and a small amount which goes to the State public school income fund since 1965.

The property tax applies to homes, farms, stores, factories, warehouses, professional and commercial offices and virtually all other types of privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand, or not later than December 20 of the tax year.

Inventories, livestock and intangibles are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other full exemptions include properties of religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness and budget limit overrides must be approved by a two-thirds majority of the property owners affected. Overrides for school purposes can be passed with a simple majority. Representative city tax rates levied as a percent of assessed value levied on property within cities for ten representative cities in 1984 were as follows:

Boise	1.53%	Lewiston	2.147%
Burley	1.265%	Payette	1.886%
Nampa	1.516%	Pocatello	1.743%
Coeur d'Alene	1.514%	Salmon	1.376%
Idaho Falls	1.819%	Twin Falls	1.739%

Budgets for operating purposes of local government can increase from year to year subject to a 5% limitation, or in some cases a less restrictive growth provision.

Statewide tax rates varied from 0.4329% in rural Elmore County to 2.4289% in part of Lewiston (Nezperce County).

Partial tax credits are granted for the elderly, the blind, fatherless children under eighteen (18), widows and widowers and many disabled persons. The extent of the credit is dependent upon income. Additional information or application forms are available through the county assessors' offices.

Mobile homes are assessed as real property according to ad valorem tax laws. A mobile home not in the hands of a manufacturer or dealer cannot be moved to another location until the property taxes have been paid and a permit or license has been obtained. Permits are available from the Department of Highways; licenses, from the county assessors.

Recreational vehicles are defined as motor homes, travel trailers, truck campers, camping trailers and vans containing as a minimum built-in sleeping facilities and a built-in icebox or refrigerator, with or without motive power, designed for human habitation for recreational or emergency occupancy. A sticker, which is issued annually must be displayed on the rear wall of the recreational vehicles. Stickers are available from county assessors. Fees are based on the market value of the recreational vehicle at $5.00 per $1,000 of market value.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed.

Timberland is taxed, based on its capability to produce for timberlands of over 2,000 acres, or with a bare land value with yield tax at time of severance for timberland owners with less than 2,000 acres.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission which allocates and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is used for real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of adjusted gross revenue (in lieu of property tax) as computed by the State Tax Commission and apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization.
2. The State Board of Tax Appeals.
3. The District Court.
4. The Supreme Court.

County officials who administer the valuation and taxation of property are offered aid and training through the State Tax Commission's Education Department.

INSURANCE COMPANIES

Title and abstract companies pay ad valorem taxes on their real property at the same rate as other property owners. Title insurance companies that issue title insurance policies on real estate are required to register with the Idaho Department of Insurance and pay, in lieu of personal property taxes, 1% of their adjusted gross premiums.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Single	Rate of Tax:	If Joint:
1st $1,000	2.0%	1st $2,000	2.0%
Next $1,000	4.0%	Next $2,000	4.0%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000	7.5%	All over $10,000	7.5%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Personal exemptions are the same as those for federal income tax purposes for all taxable years other than 1979. For 1979 only, the Idaho personal exemption remains at $750, even though it is $1,000 for federal purposes.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on all taxable income of resident individuals, estates and trusts. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full time members of the Armed Forces of the United States whose full time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for each new business employee. The credit is $500 the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983 the total credit amount authorized is $500 per new employee. The total credit shall not exceed 3 1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

Effective for taxable years beginning on and after January 1, 1983, the corporation tax rate is 7.7% of all taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue Code as a "Subchapter-S Corporation". The tax shall not be less than $20. Subchapter-S corporations are required to pay the $20 minimum. Subchapter-S corporations may be required to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

The prior corporate franchise tax was paid with the filing of the corporation's annual income tax return at the rate of .2% of the corporation's net taxable Idaho income (distributable Idaho income of Subchapter-S corporations). The minimum tax was $20 and the maximum tax $500 for each corporation authorized or qualified to conduct business within Idaho.

The above-mentioned franchise tax was repealed for taxable years ending on or after July 1, 1983.

For tax years beginning on or after January 1, 1982,a tax credit is allowed for new business employees. The credit is $500 during the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the

third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the credit amount authorized is $500 per new employee. The total credit shall not exceed 3-1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits shall not exceed 33% of the tax.

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Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

SALES TAX

Idaho has a 4% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax also applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

Effective January 1, 1979, a retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 2% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 2% room tax, which is charged in addition to the 4% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MISCELLANEOUS TAXES, LICENSES AND FEES

Idaho, like all other states, has a large number of taxes which apply to only a single product, service or occupation. Usually these taxes are nominal in character or apply only to a limited number of businesses or individuals. Idaho also licenses a long list of occupations. Applicants usually must possess certain qualifications and pass an examination before receiving their license. While licensed, they usually have to meet certain occupational standards of performance.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

Effective July 1, 1981, in addition to the tax imposed by Idaho Code, Section 47-330, a 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 91/200 of 1 cent for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

UNCLAIMED PROPERTY

Idaho's Unclaimed Property Act follows the 1981 Uniform Unclaimed Property Act with the exception that financial institutions are allowed to hold dormant accounts seven years instead of five years.

This program collects lost or forgotten assets and holds them for possible claims from owners or their heirs. Amounts in excess of the refund account are transferred to the general account.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1 Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	CLASS 2 Brother, sister descendant of same, daughter-in-law, son-in-law.	CLASS 3 Brother or sister of the father or mother, or descendants of same.	CLASS 4 Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.
EXEMPTIONS				
Widow or Widower - All exempt				
Minor Child of Decedent	-$50,000			
Others	-$30,000	$10,000	$10,000	$10,000

RATES Value of Inheritance In Excess of Exemption		CLASS 1 Tax on Col. 1	Rate on Ex.	CLASS 2 Tax on Col. 1	Rate on Ex.	CLASS 3 Tax on Col. 1	Rate on Ex.	CLASS 4 Tax on Col. 1	Rate on Ex.
$ 0	$25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent.

MOTOR VEHICLE TAXES AND LICENSES

The county assessors in Idaho maintain a Licensing Department within their offices. They issue all automobile, motorcycle, and boat licenses, licenses for noncommercial trucks or farm vehicles under 60,000 pounds gross weight and commercial trucks under 60,000 pounds gross weight.

License fees for passenger automobiles are based upon the age of the vehicle and range from a minimum of $15.60 to a maximum of $36.00 per year, plus $1.25 administration fee, 50 cents handling fee and 50 cents emergency medical service fee. Validating stickers are issued annually on a staggered monthly basis. An additional charge of $2.20 is made at the time a set of new plates is issued. Motorcycle license fees are $6.00 per year plus $1.25 administration fee, 50 cents handling fee and 50 cents emergency medical service fee, and expire on December 31 of each year.

Motor homes, pickup campers, mini-vans, and other recreational vehicles are required to display a current Recreational Vehicle Sticker. The cost of these permits is based upon the value of the unit. The fee is $5.00 for each $1,000 of value or portion thereof. For example, a recreational vehicle valued at $1,250 would require a fee of $10.00 for the Recreational Vehicle Sticker.

Licenses for noncommercial and farm vehicles not in excess of 60,000 pounds and commercial trucks not over 60,000 pounds are issued by the assessor's office. Annual license fees are $60.60 for weights from 16,001 to 26,000 pounds, $109.20 for weights from 26,001 to 40,000 pounds, $187.80 for weights of 40,001 to 50,000 pounds, and $311.40 for 50,001 to 60,000 pounds.

Motorboats used on Idaho waters must bear an annual license sticker. Fees are calculated as follows: First 12 feet - $5.00, each additional foot - $2.00. In addition to the annual license sticker fee, a Certificate of Number fee of $6.00 is

charged every three years. This number (Coast Guard Number) remains with the boat.

Sailboats are licensed annually on the same basis as motorboats, depending on the length.

Rowboats do not require a license or permit, unless a motor is used with them, in which case the fee is the same as for motorboats.

Snowmobiles must be registered annually in Idaho. A registration fee of $5.00 is due on or before October 1 each year.

An annual registration fee of $3.00 is required in Idaho for off-highway motorbikes. Stickers are issued by county assessors and expire June 30 each year. Transfer of title fees are $3.00 and are payable to the county assessor.

There are no personal property taxes assessed against licensed vehicles in Idaho.

Operators' and chauffeurs' licenses are issued by the County Sheriff and are good for three years, expiring midnight of the licensee's birthday. Fees are $7.00 for operators and $9.00 for chauffeurs. First time applicants for an operator's license must also pass a written examination. Applicants must complete and pass a comprehensive examination if they desire to obtain a chauffeur's license.

GASOLINE TAX

The tax on gasoline is 14-1/2 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline not used in operating vehicles on public roads.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho) is 4 cents less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate of 14-1/2 cents per gallon. A tax of 3-1/2 cents per gallon is imposed on all aviation fuel except for military aircraft.

TAX ON SPECIAL FUEL

The special fuels (diesel, propane, natural gas) tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho Special Fuel permit. Holders of valid special fuel permits buy fuel free of tax and pay quarterly based on actual consumption. Special fuel tax rates are as follows:

Diesel	14-1/2 cents per gallon
Propane	10-1/2 cents per gallon
Natural Gas	11.4 cents per therm

ALCOHOLIC BEVERAGES

The State of Idaho maintains a monopoly on all alcoholic beverages with the exception of beer and wines having no more than 14% alcohol. Sales are made through state-owned stores. Cities and counties have the option of licensing beer and light wine dealers.

Annual state license fees or taxes are:

Retail beer license fee	$ 100 per year
Retail wine license fee (to go only)	$ 100 per year
Retail - keg beer license fee	$ 50 per year
Retailers temporary beer license (7 days or less)	$ 50 per year
Winery license	$ 300 per year
Retail wine by the drink license	$ 100 per year
Retail liquor by the drink (by population)	$ 300-750 per year
Wholesale dealer of beer	$ 300 per year
Wholesale dealer of wine	$ 300 per year
Brewers of beer license	$ 500 per year

Applicant must be a resident of the state thirty (30) days prior to applying.

BEER & WINE TAXES

The State Tax Commission, Miscellaneous Tax Section, collects 45 cents per gallon tax on light wines and $4.65 per 31 gallon barrel on beer. Bottled beer is converted to barrel equivalents.

The tax is collected from the wholesaler who files monthly reports and is bonded with the State Tax Commission.

ELECTRICITY TAX

A 1/2 mill per kilowatt hour tax is imposed on the sale of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

Audit

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has consistently improved audit productivity during the past few years. Audit generated revenues for the past four years are shown below.

	FY 1981-82	FY 1982-83	FY 1983-84	FY 1984-85
Sales & Use Tax	$ 997,016	$2,713,795	$2,305,214	4,340,868
Motor Fuel Taxes	435,635	381,445	191,439	533,005
Cigarette & Tobacco Taxes	31,478	12,978	31,902	18,141
Beer & Wine Taxes	31,157	44,325	15,381	
Income Taxes:				
Corporate	2,659,712	2,399,164	6,236,946	4,417,214
Individual	1,196,430	* 2,549,96	* 3,267,601	* 4,162,896
Inheritance Tax	696,641	675,458	593,918	539,465
Unclaimed Property	125,557	109,571	225,682	286,431
Total Audit Recoveries	$6,173,626	$8,886,697	$12,868,083	14,298,020

*Includes nonfiler enforcement recoveries.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Number	28 Counties (completed, in progress, or planned)
Uniform Forms	44 Counties
*Software in Use	30 Counties
Burroughs L-Series Programs in Use	2 Counties
*Software Packages in Use	Property Master Control Files Residential Appraisals Personal Property Appraisals Property Tax Billing Property Tax Receipting and Apportionment Sales Mobile Home Appraisal Agricultural Land Appraisal

The uniformity of property appraisals and property taxation has improved significantly. Concurrently, counties are obtaining much greater and more efficient utilization of their installed computers.

The cost savings and benefits to counties are immeasurable. This program could not be duplicated by individual counties, because of limited budget and extremely limited in-house expertise.

LEGAL SECTION
AND
LEGAL OPERATIONS SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel seven Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes or resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

The role of the Legal Section requires accomplishment of four principal tasks. These are:

1. To provide the State Tax Commission and its staff with sound and timely legal advice and counsel regarding all areas of Commission operations.

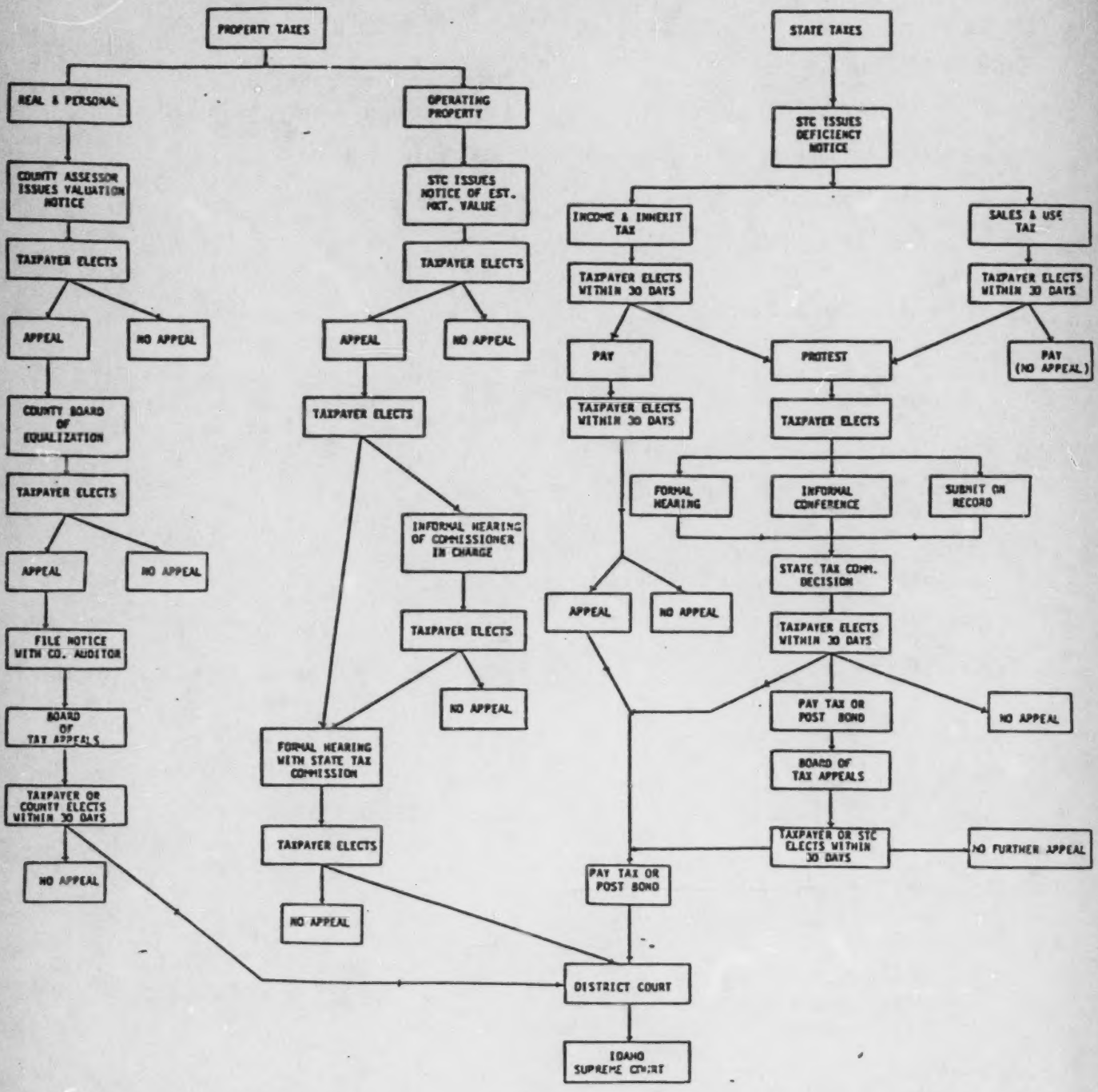
2. To represent the State Tax Commisison in court and before the Board of Tax Appeals.

3. To draft proposed legislation and regulations and to supervise the regulation promulgation process.

4. To supervise the administrative hearings process within the Commission and propose timely decisions on tax appeals consistent with the laws of the state and the Commission's regulations.

During this reporting period the Tax Commission's Legal Section was reorganized into two sections. The new Legal Section consists of the seven Deputy Attorneys General assigned to the Tax Commission, and a new Legal Operations Section which provides clerical and administrative support to the attorneys in the Legal Section and to the Commission's Tax Policy Section. Concurrently with this organizational change the Legal Section has implemented a computerized file control and accountability system. These two organizational changes have improved both the quantity and quality of legal services available to the Commission. The section has continued to emphasize reducing the large backlog of administrative appeals pending before the Commission. These organizational changes plus the continued use of law students as summer interns have contributed to a successful effort to reduce the backlog.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO



TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	15th day of 4th month following close of taxable year
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 20, Feb. 20, March 20, April 20, May 20, June 20, July 20, Aug. 20, Sept. 20, Oct. 20, Nov. 20, Dec. 20
Income Tax, Employers' Quarterly Withholding Tax Returns	January 20, April 20, July 20 and October 20
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 20
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	20th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	20th day of each month for prior month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	20th day of each month
Unclaimed Property	May 1 and November 1

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Filing Collection	65,953,729.12	74,813,914.09	
Withholding Collection	222,003,282.71	240,141,986.48	
GROSS COLLECTIONS	$ 287,957,011.83	$ 314,955,900.57	$ 26,998,888.74
DISTRIBUTED TO:			
General Account	222,906,012.44	249,164,588.08	
State Refund Account	61,827,725.78	62,278,172.78	
+-State Building Account	3,007,960.00	3,322,730.00	
+-Admin.-Non-Game Management	-1,310.54	302.86	
+-Fish & Game Contributions	92,842.51	78,450.52	
+-Political Contributions	53,611.00	46,193.00	
+-U.S. Olympic Donation	43,656.57	27,220.07	
+-Drug Enforcement Donation	26,514.07	38,243.26	
-Filing Refunds	53,520,649.31	60,509,737.64	
-Withholding Refunds	203,241.57	695,994.52	
-Grocery Tax Credit	1,007,892.00	959,086.29	
=Accrued to General Account	230,001,955.77	249,277,942.41	
CORPORATE INCOME TAX	41,955,799.52	49,660,131.21	
Franchise Tax	270,885.97	0.00	
GROSS COLLECTIONS	$ 42,226,665.49	$ 49,660,131.21	$ 7,433,465.72
DISTRIBUTED TO:			
General Account	33,631,971.47	39,589,313.22	
State Refund Account	8,407,993.02	9,896,868.52	
+-Multistate Tax Compact Acct	70,081.00	40,313.47	
+-State Building Account	116,620.00	133,636.00	
-Refunds	15,504,673.42	6,698,205.56	
=Accrued to General Account	26,535,291.07	42,787,976.18	
GRAND TOTAL OF INCOME TAX	$ 330,183,677.32	$ 364,616,031.78	$ 34,432,354.46

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
SALES TAX			
Sales Tax	$ 241,622,430.31	$ 238,503,985.78	
Sales Tax Refund-1.5%	209,857.32	0.00	
Multistate Tax Compact Acct	6,119.00	40,357.00	
GROSS COLLECTIONS	$241,838,406.63	$238,544,342.78	$-3,294,063.85
-Refunds	386,253.53	449,677.28	
-Refunds, 1.5%	209,857.32	0.00	
Net Collections	241,242,295.78	238,094,665.50	
DISTRIBUTED TO:			
General Account	188,422,054.08	200,026,602.09	
Sales Tax Refund Acct.	386,253.53	449,677.28	
Sales Tax Refund - 1.5%	209,857.32	0.00	
-Multistate Tax Compact	6,119.00	40,357.00	
-Public School Income	16,192,242.40	0.00	
-Allocation to Counties	16,192,242.40	17,851,476.23	
+-State Building Account	500,000.00	500,000.00	
-Social Security Trust	19,929,637.90	0.00	
-Revenue Sharing	0.00	14,876,230.18	
-Water Pollution Control	0.00	4,800,000.00	
=Accrued General Account	188,422,054.08	200,026,602.09	
CIGARETTE LICENSES			
GROSS COLLECTIONS	$27,827.10	$27,374.70	$ -452.40
-Refunds	110.00	3,029.21	
Net Collections	27,717.10	24,345.49	
DISTRIBUTED TO:			
Refund Fund	95.00	0.00	
General Account	27,732.10	27,374.70	
=Accrued General Account	27,717.10	24,345.49	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
CIGARETTE TAXES			
GROSS COLLECTIONS	$ 8,989,798.55	$ 8,854,768.90	$ -135,029.65
-Refunds	90,787.80	114,895.39	
Net Collections	8,899,010.75	8,739,873.51	
DISTRIBUTED TO:			
General Account	6,524,115.57	6,402,183.61	
State Refund Account	90,384.83	117,924.60	
+-State Building Account	977,957.09	960,092.17	
-Water Pollution	977,957.09	960,092.17	
-Cancer Control	324,383.97	318,458.14	
-Central Tumor Registry	95,000.00	96,018.21	
=Accrued General Account	6,523,712.60	6,405,212.82	
BEER TAX			
GROSS COLLECTIONS	$ 3,442,485.13	$ 3,422,177.53	$ -20,307.60
-Refunds	0.00	516.42	
Net Collections	3,442,485.13	3,421,661.11	
DISTRIBUTED TO:			
General Account	1,607,046.24	1,597,524.30	
-Beer Tax Refunds	0.00	516.42	
-Alcoholism Treatment	688,293.87	684,055.59	
+-State Building Account	1,147,145.02	1,140,081.22	
=Accrued General Account	1,607,046.24	1,597,524.30	
WINE TAX			
GROSS COLLECTIONS	$ 837,538.49	$ 872,428.71	$ 34,890.22
-Refunds	0.00	6,172.18	
Net Collections	837,538.49	866,256.53	
DISTRIBUTED TO:			
General Account	744,653.90	767,025.11	
-Wine Tax Refund	0.00	6,172.18	
-Alcoholism Treatment	92,884.59	99,231.42	
=Accrued General Account	744,653.90	767,025.11	
KILOWATT HOUR TAX			
GROSS COLLECTIONS	$ 2,412,653.31	$ 2,270,591.20	$ -142,062.11
-Refunds	0.00	0.00	
Net Collections	2,412,653.31	2,270,591.20	
DISTRIBUTED TO:			
General Account	2,412,653.31	2,270,591.20	
=Accrued General Account	2,412,653.31	2,270,591.20	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
MINE LICENSE TAX			
GROSS COLLECTIONS	$ 1,106,196.89	$ 676,052.05	$ -430,144.84
-Refunds	926.00	90,878.76	
Net Collections	1,105,270.89	585,173.29	
DISTRIBUTED TO:			
General Account	1,106,196.89	676,052.05	
=Accrued General Account	1,105,270.89	585,173.29	
TOBACCO TAX			
GROSS COLLECTIONS	$ 1,253,360.44	$ 1,354,017.37	$ 100,656.93
-Refunds	6,860.12	14,676.25	
Net Collections	1,246,500.32	1,339,341.12	
DISTRIBUTED TO:			
Refund Fund	8,883.15	14,676.25	
Water Pollution	1,244,477.29	1,339,341.12	
INHERITANCE TAX			
GROSS COLLECTIONS	$ 2,807,417.37	$ 1,901,612.82	$ -905,804.55
-Refunds	253,788.62	193,870.39	
Net Collections	2,553,628.75	1,707,742.43	
DISTRIBUTED TO:			
Inheritance Tax Refund Acct	253,788.62	193,870.39	
Counties - Inheritance Tax	383,044.30	170,774.21	
Water Pollution	2,170,584.45	1,536,968.22	
UNCLAIMED PROPERTY			
GROSS COLLECTIONS	$ 730,202.29	$ 1,598,509.63	$ 853,706.21
-Disbursements	72,310.84	160,699.45	
Net Collections	657,891.45	1,437,810.18	
DISTRIBUTED TO:			
Trust Fund-Unclaimed Property	133,242.70	293,567.01	
Transfer - General Account	596,959.59	1,304,942.62	
=Accrued General Account	596,959.59	1,304,942.62	
ESCHEAT SUSPENSE			
GROSS COLLECTIONS	$ 41,980.42	$ 15,846.61	$ -26,133.81
-Refunds	0.00	4,191.96	
Net Collections	41,980.42	11,654.65	
DISTRIBUTED TO:			
Trust Fund - Escheat	41,638.65	15,006.59	
Transfer-Perm Bldg Fund	261.02	0.00	
Transfer-Public School	80.75	743.52	
Transfer-General Account	0.00	96.50	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
CAR CO.'S AD VALOREM TAX			
GROSS COLLECTIONS	$ 109,276.01	$ 82,379.77	$ -26,896.24
DISTRIBUTED TO:			
Public School Income Acct	109,276.01	82,379.77	
MOTOR FUELS			
Special Fuels - Vendors	1,816,987.00	2,291,564.78	
Special Fuels - Motor Carrier	8,118,397.09	12,037,086.14	
Special Fuel Permit Suspense	196,507.26	184,030.26	
Gasoline Tax	64,953,781.74	65,780,238.52	
GROSS COLLECTIONS	$ 75,085,673.09	$ 80,292,919.70	$ 5,207,246.61
Special Fuel Permit Refunds	6.00	0.00	
Special Fuel Refunds-Vendor	37,635.75	10,245.12	
Special Fuel Refunds-MC	50,391.71	115,609.74	
Gasoline Refunds	1,655,344.81	1,471,574.04	
NET COLLECTIONS	73,342,294.82	78,695,490.80	
DISTRIBUTED TO:			
-Special Fuel Permit Suspense	196,507.26	-251,724.76	
-Special Fuel Permit Refunds	6.00	0.00	
-Special Fuel Refund Account	88,790.16	151,260.46	
-Gasoline Refund Account	1,610,373.54	1,455,031.64	
-Special Fuels Admin Expense	418,500.00	112,022.00	
-Gasoline Admin Expense	339,900.00	666,647.44	
-Special Fuel Highway Account	9,428,093.93	0.00	
-Highway Distribution - SF		14,501,123.48	
-Gasoline Highway Account	56,789,605.14	0.00	
-Highway Susp-Local Units Gov	4,458,797.89	0.00	
-Railroad Grade Crossing Prot	100,000.00	100,000.00	
-Highway Distribution-Gasoline		61,695,799.01	
-Aeronautics Account	445,228.03	554,081.96	
-Bridge Inspection	50,000.00	50,000.00	
-Waterways	300,000.00	300,000.00	
-Off-Road	300,000.00	300,000.00	
-Park & Rec Capital Improvemt	559,877.14	658,678.47	
HOTEL/MOTEL TAX			
GROSS COLLECTIONS	$ 354,569.68	$ 388,373.47	$ 33,803.79
DISTRIBUTED TO:			
Boise Auditorium District	347,869.68	388,373.47	
Boise Auditorium-Admin.	6,700.00	0.00	
TRAVEL & CONVENTION TAX			
GROSS COLLECTIONS	$ 1,506,536.86	$ 1,597,617.60	$ 91,080.74
-Refunds	219.83	3,440.95	
Net Collections	1,506,317.03	1,594,176.65	
DISTRIBUTED TO:			
Travel & Convention Acct	1,484,117.03	1,562,685.09	
Trav & Conv - Admn Exp	22,200.00	31,491.56	
State Refund Account	219.83	3,440.95	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1984 and 1985

SOURCE	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
CHILD SUPPORT			
GROSS COLLECTIONS	$ 204,244.72	$ 316,599.24	$ 112,354.52
DISTRIBUTED TO:			
Susp Acct - Child Support	37,849.78	23,505.11	
Trans Acct - Child Support	166,394.94	293,094.13	
SUSPENSE ACCOUNT			
Bond Suspense Account	216,962.88	-19,379.54	
Bad Check Suspense	0.00	0.00	
GROSS COLLECTIONS	$ 216,962.88	$ -19,379.54	$ -236,342.42
Bond Suspense Disbursement	59,191.29	179,399.96	
Net Collections	157,771.59	-198,779.50	
DISTRIBUTED TO:			
Suspense Account	216,962.88	-19,379.54	
MISCELLANEOUS INCOME			
GROSS COLLECTIONS	$ 41,689.42	$ 48,895.64	$ 7,206.22
Net Collections	41,689.42	48,895.64	
DISTRIBUTED TO:			
Miscellaneous Income	41,689.42	48,895.64	
GRAND TOTAL OF REVENUES COLLECTED BY SOURCE	$671,190,496.60	$706,861,159.96	$ 35,656,062.23

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1984 and 1985

ACCOUNT	FISCAL YEAR 84	FISCAL YEAR 85	INCREASE (DECREASE)
General Account	$457,979,395.59	501,826,293.48	43,846,897.89
Miscellaneous Income	41,689.42	48,895.64	7,206.22
Waterways	300,000.00	300,000.00	
Off-Road	300,000.00	300,000.00	
State Refund Account	70,335,301.61	72,317,771.70	1,982,470.09
Allocation to Counties	16,192,242.40	17,851,476.23	1,659,233.83
Admin. Non-Game Mgmt.	-1,310.54	302.86	1,613.40
Multistate Tax Compact	76,200.00	80,670.47	4,470.47
State Building Account	5,749,943.13	6,056,539.39	306,596.26
Highway Account	66,217,699.07	0.00	-66,217,699.07
Political Contributions	53,611.00	46,193.00	-7,418.00
Bridge Inspection	50,000.00	50,000.00	
Railroad Grade Crossing Prot	100,000.00	100,000.00	
Trav & Conv - Admn Exp	1,484,117.03	1,562,685.09	78,568.06
Cancer Control	324,383.97	318,458.14	-5,925.83
Aeronautics Account	445,228.03	554,081.96	108,853.93
Special Fuel Refund Account	88,790.16	151,260.46	62,470.30
Motor Fuel Refund Account	1,610,373.54	1,455,031.64	-155,341.90
Social Security Trust	19,929,637.90	0.00	-19,929,637.90
Trust Fund - Unclaimed Property	133,242.70	293,567.01	145,723.18
Transfer Account - Child Support	166,394.94	293,094.13	126,699.19
Water Pollution	4,520,700.24	8,636,401.51	4,115,701.27
Central Tumor Registry	95,000.00	96,018.21	1,018.21
Alcoholism Treatment	781,178.46	783,287.01	2,108.55
Trust Fund - Escheat	41,638.65	15,006.59	-26,632.06
Highway Susp-Local Units Gov	4,458,797.89	0.00	-4,458,797.89
Hotel/Motel Suspense Acct.	347,869.68	388,373.47	40,503.79
Suspense Account	216,962.88	-19,379.54	-236,342.42
Suspense Account-Child Sup	37,849.78	23,505.11	-14,344.67
Counties-Inheritance Tax	255,362.89	170,774.21	-84,588.68
Public School Income Account	16,301,599.16	83,123.29	-16,218,475.87
Fish & Game Contributions	92,842.51	78,450.52	-14,391.99
Inheritance Tax Refund Acct	253,788.62	193,870.39	-59,918.23
Sales Tax Refund Account	386,253.53	449,677.28	63,423.75
U.S. Olympic Donation	43,656.57	27,220.07	-16,436.50
Sales Tax Refund Account-1.5%	209,857.32	0.00	-209,857.32
Drug Enforcement Donation	26,514.07	35,243.26	8,729.19
Special Fuel Permit Suspense	196,507.26	-251,724.76	-448,232.02
Motor Fuels-Admn Exp	758,400.00	778,669.44	20,269.44
Travel & Convention-Admn Exp	22,200.00	31,491.56	9,291.56
Hotel/Motel Admin.	6,700.00	0.00	-6,700.00
Park & Recreation Capital Improvemt	559,877.14	658,678.47	98,801.33
Highway Distribution	0.00	76,196,922.49	76,196,922.49
Revenue Share	0.00	14,876,230.18	14,876,230.18
Drug Enforcement Admin	0.00	3,000.00	3,000.00
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	$671,190,496.60	$706,861,159.96	$ 35,656,062.23

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST TO COLLECT
Fiscal Years Ended June 30, 1969 to June 30, 1985

Fiscal Year	Gross Tax Collections	Cost to Collect	Percent Cost to Collect
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49
1984	671,190,497	8,496,900	1.27
1985	706,861,160	9,290,000	1.31

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1985*

*Administration and Support	$1,208,900
*Audit & Collections	8,005,400
Ad Valorem	969,100
Uniform Assessment Development	467,000
Circuit Breaker	2,954,700
*Multistate Tax Compact	75,700
	$13,680,800

* Programs involved in actual collection of taxes

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1971 to June 30, 1985

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1971	$1,412,205	$2,011,896	$966,547	$206,218	$	$4,596,866
June 30, 1972	1,488,413	1,513,949	987,632	157,991		4,147,985
June 30, 1973	1,846,867	949,726	951,896	235,425		3,983,914
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		6,724,462
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		6,299,387
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		9,765,961
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		8,703,424
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		4,092,658
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	437,013	5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10.032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626
*June 30, 1983	2,549,961	2,399,164	2,713,795	438,748	785,029	8,886,697
*June 30, 1984	3,267,601	6,236,946	2,305,214	238,722	819,600	12,868,083
*June 30, 1985	4,162,896	4,417,214	4,340,868	551,146	825,896	14,298,020

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS
During Fiscal Years Ended June 30, 1981 to June 30, 1985

Type of Tax	Fiscal Yr Ended June 30, 1981	Fiscal Yr Ended June 30, 1982	Fiscal Yr Ended June 30, 1983	Fiscal Yr Ended June 30, 1984	Fiscal Yr Ended June 30, 1985
Income Tax	293,619,045.02	$309,764,290.53	$312,518,567.30	$330,183,677.32	$364,616,031.78
Sales Tax	144,994,414.62	146,206,912.49	165,441,061.43	241,838,406.63	238,544,342.78
Cigarette Tax	9,360,847.23	9,273,766.91	9,319,256.63	9,017,625.65	8,882,143.60
Beer Tax	3,215,359.99	3,574,628.92	3,531,997.16	3,442,485.13	3,422,177.53
Wine Tax	609,010.67	759,143.17	778,191.76	837,538.49	872,428.71
Tobacco Tax	904,949.61	974,204.08	1,095,211.94	1,253,360.44	1,354,017.37
Kilowatt Hr. Tax	1,607,497.23	1,755,555.72	2,176,882.09	2,412,653.31	2,270,591.20
Mine License Tax	2,145,195.07	2,449,408.67	687,627.72	1,106,196.89	676,052.05
Inheritance Tax	4,602,257.84	3,474,712.17	3,572,183.90	2,807,417.37	1,901,612.82
Special Fuels	228,997.86	601,397.66	1,143,138.42	10,131,891.35	14,512,681.18
Motor Fuels Tax	45,208,933.94	51,053,542.87	57,261,247.22	64,953,781.74	65,780,238.52
Unclaimed Property	77,052.14	238,535.23	219,361.56	730,202.29	1,598,509.63
Child Support Set Off	152,239.31	233,908.07	224,129.08	204,244.72	316,599.24
Escheat	45,711.88	56,109.13	8,425.67	41,980.42	15,846.61
Car Co. Ad Valorem	86,332.31	108,167.28	133,697.50	109,276.01	82,379.77
Hotel/Motel	635,662.66	554,333.13	316,893.03	354,569.68	388,373.47
Travel and Convention	.00	1,218,484.27	1,371,164.95	1,506,536.86	1,597,617.60
Suspense	-4,937.49	-1,992.93	42,615.02	216,962.88	-19,379.54
Miscellaneous Receipts	22,013.09	29,360.61	41,026.09	41,689.42	48,895.64
TOTALS	$507,510,582.98	$532,324,467.98	$559,882,678.47	$671,190,496.60	$706,861,159.96

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1984 TO JUNE 30, 1985

	KILOWATT HOURS					Tax Paid
Month (A)	Generated	Used For Irrigation(B)	Used For Industry (B)	Not Sold	Net Taxable Generated	Col. (6) x 1/2 Mill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
July - 1984	942,447,720	167,309,522	313,259,192	97,072,202	364,806,804	182,403.09
August	753,275,020	215,915,583	198,506,770	84,182,091	254,670,576	127,335.80
September	598,768,320	191,694,380	156,541,797	19,507,509	231,024,634	115,512.11
October	629,511,840	154,580,083	205,933,462	8,051,356	260,946,939	130,473.89
November	778,429,520	103,855,888	284,247,444	49,556,000	340,770,188	170,384.91
December	809,020,540	13,902,478	297,360,623	51,246,181	446,511,258	223,255.31
(B)						
January - 1985	764,862,920	552,879	252,681,888	74,767,301	436,860,852	218,430.09
February	767,834,449	127,683	226,014,841	53,686,546	488,005,379	244,002.69
March	632,177,144	221,832	189,194,199	(10,366,307)	453,127,420	226,563.71
April	685,596,233	328,664	226,803,882	15,367,209	443,096,478	221,548.33
May	798,997,082	4,428,879	305,494,577	3,329,806	485,743,820	242,872.11
June	707,221,997	62,111,099	234,625,548	75,127,869	335,357,481	167,678.75
TOTALS	8,868,142,785	915,028,970	2,890,664,223	521,527,763	4,540,921,829	2,270,460.79

NOTES: (A) The tax is paid one month after the electricity is generated.
(B) Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$ 403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72
July 1, 1982 to June 30, 1983	2,176,167.91
July 1, 1983 to June 30, 1984	2,413,112.96
July 1, 1984 to June 30, 1985	2,270,460.79

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY
Fiscal Years Ended June 30, 1984 and June 30, 1985

COUNTY	TAXABLE SALES F/Y 1984	TAXABLE SALES FY 1985	% Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS FY 1984	GROSS TAX PAID BEFORE REFUNDS FY 1985	% Increase (Decrease)
ADA	$1,084,041,809.53	$1,170,994,687.28	8.02	$47,661,218.14	$47,725,751.19	0.14
ADAMS	5,285,316.23	5,979,713.56	13.14	233,506.55	249,065.92	6.66
BANNOCK	266,097,248.08	298,854,433.23	12.31	11,026,842.49	12,117,272.51	1.60
BEAR LAKE	18,201,149.93	17,591,575.79	(3.35)	810,545.11	720,042.75	(11.17)
BENEWAH	23,261,495.31	29,706,250.38	27.71	1,037,142.69	1,236,065.78	19.18
BINGHAM	76,180,828.32	80,478,492.87	5.54	3,399,379.67	3,302,517.70	(2.85)
BLAINE	111,849,872.32	123,554,698.59	10.46	5,049,091.08	5,068,344.83	.38
BOISE	4,563,081.81	6,366,455.24	39.52	205,493.04	266,042.49	29.47
BONNER	102,565,603.55	107,948,159.87	5.25	4,650,406.20	4,393,178.91	(5.53)
BONNEVILLE	285,058,731.73	324,949,912.97	13.99	12,853,164.14	13,210,993.27	2.78
BOUNDARY	24,015,855.13	23,552,537.23	(1.93)	1,077,521.28	945,561.42	(12.25)
BUTTE	8,128,502.73	7,720,338.68	(5.02)	357,347.26	305,750.76	(14.44)
CAMAS	1,777,706.06	1,848,547.71	3.99	80,351.15	75,059.90	(10.32)
CANYON	254,863,978.57	276,997,245.59	8.68	11,413,883.04	11,250,455.89	(1.43)
CARIBOU	24,422,971.84	27,385,322.75	12.13	1,106,686.14	1,103,848.07	(.26)
CASSIA	85,336,711.35	70,284,370.46	(17.64)	3,821,165.25	2,872,867.05	(24.82)
CLARK	1,847,734.70	1,674,546.54	(9.37)	81,412.74	67,663.56	(16.89)
CLEARWATER	26,783,662.82	26,283,844.58	(1.87)	1,206,037.27	1,056,862.90	(12.37)
CUSTER	22,122,631.51	38,439,688.76	73.76	990,713.89	1,601,214.12	61.62
ELMORE	44,597,131.53	48,523,250.10	8.80	2,019,778.71	1,996,151.94	(1.17)
FRANKLIN	23,449,129.80	24,633,505.46	5.05	1,006,482.00	1,005,958.86	(.05)
FREMONT	22,872,502.54	26,382,416.93	15.35	1,013,593.58	1,037,425.14	2.35
GEM	21,252,344.67	21,673,699.02	1.98	946,827.00	905,249.24	(4.39)
GOODING	24,039,033.25	25,531,726.01	6.21	1,100,440.97	1,053,589.37	(4.26)
IDAHO	39,156,959.10	40,388,713.70	3.15	1,757,341.72	1,656,021.71	(5.77)
JEFFERSON	28,078,629.23	28,574,935.61	1.77	1,252,726.29	1,160,071.23	(7.40)
JEROME	26,272,101.04	27,804,923.29	5.83	1,186,381.24	1,110,540.57	(6.39)
KOOTENAI	260,697,272.18	291,281,495.10	11.73	11,897,190.30	11,904,910.10	.06
LATAH	90,900,368.31	94,801,893.81	4.29	4,108,505.09	3,851,426.85	(6.26)
LEMHI	29,019,163.99	28,518,243.60	(1.73)	1,316,797.38	1,168,105.28	(11.29)
LEWIS	13,019,615.05	13,649,312.62	4.84	588,009.26	560,812.46	(4.63)
LINCOLN	5,612,577.05	6,090,131.23	8.51	253,960.33	246,066.63	(.51)
MADISON	47,926,822.00	54,674,258.81	14.08	2,192,454.78	2,279,601.29	3.97
MINIDOKA	43,298,985.42	46,180,869.31	6.66	1,988,761.04	1,884,767.36	(.05)
NEZ PERCE	202,534,147.99	209,789,498.86	3.58	9,081,148.76	8,518,373.25	(.06)
ONEIDA	9,689,622.70	9,542,300.86	(1.52)	424,435.76	388,037.16	(8.58)
OWYHEE	20,359,223.34	23,426,188.98	15.06	915,118.21	955,560.52	4.42
PAYETTE	24,062,718.47	25,896,618.63	7.62	1,056,755.56	1,102,779.78	4.36
POWER	13,549,352.19	13,508,268.64	(0.30)	627,061.90	511,130.54	(18.49)
SHOSHONE	60,404,258.82	63,228,097.86	4.67	2,698,635.67	2,595,938.79	(3.81)
TETON	8,849,093.95	8,701,181.62	(1.67)	392,924.67	359,870.49	(8.41)
TWIN FALLS	225,082,666.79	246,661,292.98	9.59	10,110,789.96	10,016,916.13	(.93)
VALLEY	30,384,743.77	31,469,781.35	3.57	1,383,232.44	1,248,427.43	(9.75)
WASHINGTON	15,391,527.24	33,891,127.47	120.19	683,431.14	1,380,547.50	102.02
MULTI-COUNTY	1,067,072,466.26	1,210,848,467.34	13.47	48,176,634.66	48,809,090.71	.01
OTHER STATES	577,888,412.84	571,748,412.84	(1.06)	25,699,299.61	23,286,825.31	(9.39)
TOTAL	$5,401,847,761.04	$5,868,031,434.11	8.63	$241,840,625.16	$238,562,754.66	

DISTRIBUTION OF INCOME TAX COLLECTIONS

	1980-81	1981-82	1982-83	1983-84	1984-85
General Fund	$243,180,501	$255,846,006	$241,637,915	$256,537,247	$292,065,919
Filing Refunds	45,496,982	49,043,789	65,639,749	69,025,322	67,207,943
Withholding Refunds	181,725	387,015	220,540	203,242	695,995
Unused Sales Tax	1,003,544	1,057,414	1,057,105	1,007,892	959,086
State Building Fund	1,220,420	1,229,030	1,213,080	3,124,580	3,456,366
Election Campaign	79,610	68,119	59,254	53,611	46,193
U.S. Olympic Donations	0	0	36,607	43,657	27,220
Trans. - Bldg. Susp. to State Bldg. Fund	2,412,700	2,025,430	2,513,516	0	0
Admn. Non-Game Mgmt.	0	16,200	16,200	(1,311)	303
Fish & Game Donations	0	64,927	72,663	92,843	78,451
Drug Enforcement Donations	0	0	0	26,514	38,243
Multistate Tax Compact Fund	43,563	26,360	51,938	70,081	40,313
Gross Collections	$293,619,045	$309,764,290	$312,518,567	$330,183,678	364,616,032

ALLOCATION OF SALES TAX FUNDS F.Y. 1980 - 1985

Source	1980-81	1981-82	1982-83	1983-84	1984-85
Sales Tax Refund	$ 220,467	$ 311,800	$ 181,216	$ 596,111	$ 449,678
Alloc. to Counties	14,476,031	14,585,857	15,266,346	16,192,242	17,851,476
Public School Income	14,476,031	14,585,857	15,266,346	16,192,242	0
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	17,642,556	17,466,629	18,802,916	19,929,638	0
Multistate Tax Compact	13,637	36,540	17,262	6,119	40,357
Revenue Sharing	0	0	0	0	14,876,230
Water Pollution Control	0	0	0	0	4,800,000
General Fund	97,665,692	98,720,229	115,406,975	188,422,054	200,026,602
TOTAL	$144,994,414	$146,206,912	$165,441,061	$241,838,406	$238,544,343

COMPARATIVE STATEMENT OF MISCELLANEOUS TAX COLLECTIONS FOR FISCAL YEARS 1980 - 1985

Source	1980-81	1981-82	1982-83	1983-84	1984-85
Gasoline Tax	$45,208,934	$51,053,543	$57,261,247	$64,953,782	$65,780,239
Special Fuels Tax	228,998	601,398	1,143,138	10,131,891	14,512,681
Wine Tax	609,010	759,143	778,192	837,538	872,429
Beer Tax	3,215,360	3,574,629	3,531,997	3,442,485	3,442,177
Cigarette Tax	9,331,110	9,244,271	9,288,921	8,989,799	8,854,769
Cigarette License	29,737	29,542	30,336	27,827	27,375
Tobacco Tax	904,949	974,204	1,095,212	1,253,360	1,354,017
Total Revenue	$59,528,098	$66,236,730	$73,129,043	$89,636,682	$94,843,687

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO
COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTION OF
BUSINESS INVENTORY 7.5% SALES TAX COLLECTED 7-1-84 to 6-30-85

	10/84	1/85	4/85	7/85	TOTAL
Ada	715,225.79	644,425.71	614,235.78	623,452.72	2,597,340.00
Adams	34,140.63	29,686.70	27,787.49	28,367.33	119,982.15
Bannock	326,601.97	296,891.18	284,222.17	288,090.06	1,195,805.28
Bear Lake	42,841.80	38,300.15	36,363.54	36,954.80	154,460.29
Benewah	35,214.37	31,774.03	30,307.03	30,754.91	128,050.34
Bingham	185,842.42	168,016.92	160,415.93	162,736.54	677,011.81
Blaine	41,764.41	36,935.25	34,876.04	35,504.73	149,080.43
Boise	19,351.87	16,939.73	15,911.16	16,225.18	68,427.94
Bonner	91,625.33	83,653.07	80,253.61	81,291.48	336,823.49
Bonneville	314,688.23	283,715.33	270,508.14	274,540.34	1,143,452.04
Boundary	40,669.39	36,717.37	35,032.18	35,546.68	147,965.62
Butte	18,798.05	16,541.84	15,579.77	15,873.50	66,793.16
Camas	13,728.47	12,198.34	11,545.87	11,745.08	49,217.76
Canyon	414,433.44	375,312.86	358,631.41	363,724.31	1,512,102.02
Caribou	67,381.14	60,471.21	57,524.74	58,424.31	243,801.40
Cassia	113,164.45	99,568.73	93,771.36	95,541.32	402,045.86
Clark	26,450.27	23,896.81	22,807.99	23,140.41	96,295.48
Clearwater	108,938.58	96,614.72	91,359.69	92,964.07	389,877.06
Custer	42,713.35	37,231.21	34,893.56	35,607.25	150,445.37
Elmore	64,662.57	57,708.77	54,743.59	55,648.87	232,763.80
Franklin	53,100.65	47,769.57	45,496.34	46,190.37	192,556.93
Fremont	52,391.93	46,968.25	44,655.55	45,361.63	189,377.36
Gem	72,295.23	65,170.88	62,132.98	63,060.46	262,659.55
Gooding	79,526.86	72,251.44	69,149.12	70,096.28	291,023.70
Idaho	104,997.00	92,585.42	87,292.99	88,908.79	373,784.20
Jefferson	56,960.48	50,649.92	47,959.03	48,780.57	204,350.00
Jerome	76,789.14	69,577.08	66,501.77	67,440.68	280,308.67
Kootenai	202,910.53	185,075.28	177,470.14	179,792.02	745,247.97
Latah	84,141.69	74,785.50	70,795.91	72,013.95	301,737.05
Lemhi	61,858.59	53,628.06	50,118.47	51,189.97	216,795.09
Lewis	29,849.10	27,051.99	25,859.27	26,223.41	108,983.77
Lincoln	37,771.42	33,658.59	31,904.84	32,440.27	135,775.12
Madison	47,858.11	43,189.76	41,199.12	41,806.88	174,053.87
Minidoka	100,976.06	91,103.32	86,893.48	88,178.76	367,151.62
Nez Perce	300,404.13	275,561.48	264,968.30	268,202.44	1,109,136.35
Oneida	31,122.20	27,774.44	26,346.92	26,782.75	112,026.31
Owyhee	70,684.13	62,244.07	58,645.13	59,743.90	251,317.23
Payette	57,663.51	51,601.48	49,016.56	49,805.75	208,087.30
Power	59,082.90	52,850.31	50,192.66	51,004.05	213,129.92
Shoshone	108,324.04	97,033.25	92,218.74	93,688.63	391,264.66
Teton	22,986.35	20,437.76	19,351.01	19,682.80	82,457.92
Twin Falls	377,245.25	343,597.06	329,249.10	333,629.59	1,383,721.00
Valley	33,708.10	29,717.10	28,015.29	28,534.85	119,975.34
Washington	75,498.64	68,198.86	65,086.15	66,036.48	274,820.13
	4,916,382.57	4,429,080.80	4,221,289.92	4,284,729.17	17,851,482.36

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

Revenue sharing monies are distributed quarterly from the sales tax account to each Idaho County and to all incorporated cities. The total amount distributed is equal to 6.25% of sales tax collections. One-half of this amount is distributed to counties and one-half to the cities. Counties share equally in the first $30,000 each quarter, while the remainder is distributed according to population. Cities receive shares determined half on population and half on valuation.

	10/84	1/85	4/85	7/85	Total
Aberdeen	4,216.92	3,798.95	3,620.72	3,675.13	15,311.72
Acequia	284.74	256.52	244.48	248.16	1,033.90
Albion	861.09	775.74	739.34	750.45	3,126.62
American Falls	10,473.94	9,435.79	8,993.11	9,128.26	38,031.10
Ammon	12,841.69	11,568.85	11,026.10	11,191.80	46,628.44
Arco	3,454.68	3,112.26	2,966.25	3,010.82	12,544.01
Arimo	909.32	819.20	780.77	792.50	3,301.79
Ashton	3,266.02	2,942.30	2,804.25	2,846.40	11,858.97
Athol	961.46	866.16	825.53	837.93	3,491.08
Atomic City	77.94	70.22	66.92	67.93	283.01
Bancroft	1,393.49	1,255.36	1,196.47	1,214.45	5,059.77
Basalt	974.77	878.16	836.96	849.53	3,539.42
Bellevue	4,018.43	3,620.13	3,450.28	3,502.14	14,590.98
Blackfoot	28,524.44	25,697.15	24,491.57	24,859.64	103,572.80
Bliss	504.44	454.44	433.12	439.63	1,831.63
Bloomington	640.46	576.98	549.91	558.17	2,325.52
Boise	431,307.07	388,556.80	370,327.61	375,893.04	1,566,084.52
Bonners Ferry	6,477.03	5,835.03	5,561.29	5,644.86	23,518.21
Bovill	714.10	643.33	613.14	622.36	2,592.93
Buhl	10,601.77	9,550.95	9,102.86	9,239.66	38,495.24
Burley	29,026.02	26,149.02	24,922.23	25,296.77	105,394.04
Butte City	224.20	201.99	192.51	195.40	814.10
Caldwell	58,625.51	52,814.66	50,336.86	51,093.35	212,870.38
Cambridge	1,171.43	1,055.32	1,005.81	1,020.93	4,253.49
Cascade	3,944.57	3,553.60	3,386.88	3,437.78	14,322.83
Castleford	444.42	400.37	381.59	387.32	1,613.70
Challis	4,747.79	4,277.20	4,076.54	4,137.80	17,239.33
Chatcolet	634.52	571.62	544.81	552.99	2,303.94
Chubbuck	25,737.67	23,186.61	22,098.80	22,430.92	93,454.00
Clark Fork	1,517.93	1,367.48	1,303.32	1,322.91	5,511.64
Clayton	163.36	147.17	140.27	142.38	593.18
Clifton	671.29	604.75	576.38	585.04	2,437.46
Couer d'Alene	80,693.82	72,695.61	69,285.09	70,326.33	293,000.85
Cottonwood	3,065.16	2,761.34	2,631.79	2,671.35	11,129.64
Council	2,611.83	2,352.95	2,242.56	2,276.26	9,483.60
Craigmont	1,849.38	1,666.07	1,587.91	1,611.77	6,715.13
Crouch	296.52	267.13	254.60	258.42	1,076.67
Culdesac	693.21	624.50	595.21	604.15	2,517.07
Dalton Gardens	6,917.04	6,231.44	5,939.10	6,028.35	25,115.93
Dayton	1,314.82	1,184.50	1,128.93	1,145.90	4,774.15
Deary	1,541.49	1,388.71	1,323.55	1,343.44	5,597.19
Declo	751.18	676.72	644.98	654.68	2,727.56
Dietrich	286.59	258.18	246.07	249.77	1,040.61
Donnelly	598.06	538.78	513.50	521.22	2,171.56
Downey	1,884.81	1,698.00	1,618.34	1,642.66	6,843.81

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

	10/84	1/85	4/85	7/85	Total
Driggs	2,580.99	2,325.17	2,216.09	2,249.40	9,371.65
Drummond	67.50	60.81	57.96	58.82	245.09
Dubois	1,121.96	1,010.76	963.33	977.81	4,073.86
Eagle	11,177.60	10,069.70	9,597.27	9,741.51	40,586.08
East Hope	1,338.07	1,205.45	1,148.89	1,166.16	4,858.57
Eden	865.80	779.98	743.39	754.56	3,143.73
Elk River	640.67	577.16	550.08	558.36	2,326.27
Emmett	13,800.29	12,432.43	11,849.16	12,027.24	50,109.12
Fairfield	1,002.22	902.89	860.53	873.46	3,639.10
Ferdinand	442.67	398.80	380.09	385.80	1,607.36
Fernan Lake	820.53	739.19	704.51	715.10	2,979.33
Filer	4,746.05	4,275.63	4,075.04	4,136.28	17,233.00
Firth	1,106.09	996.45	949.70	963.98	4,016.22
Franklin	1,594.65	1,436.59	1,369.19	1,389.77	5,790.20
Fruitland	7,326.44	6,600.26	6,290.60	6,385.14	26,602.44
Garden City	19,855.53	17,887.49	17,048.30	17,304.50	72,095.82
Genesee	2,579.77	2,324.07	2,215.04	2,248.32	9,367.20
Georgetown	1,556.04	1,401.80	1,336.04	1,356.12	5,650.00
Glenns Ferry	4,121.16	3,712.67	3,538.49	3,591.68	14,964.00
Gooding	8,262.80	7,443.81	7,094.58	7,201.20	30,002.39
Grace	3,274.82	2,950.23	2,811.82	2,854.08	11,890.95
Grandview	956.34	861.55	821.13	833.46	3,472.48
Grangeville	11,273.47	10,156.07	9,679.60	9,825.06	40,934.20
Greenleaf	1,963.58	1,768.96	1,685.97	1,711.30	7,129.81
Hagerman	1,693.18	1,525.35	1,453.80	1,475.64	6,147.97
Hailey	12,089.79	10,891.48	10,380.50	10,536.50	43,898.27
Hamer	232.20	209.18	199.36	202.36	843.10
Hansen	2,667.55	2,403.15	2,290.40	2,324.83	9,685.93
Harrison	946.41	852.60	812.60	824.81	3,436.42
Hauser Lake	943.02	849.55	809.70	821.87	3,424.14
Hayden	9,938.67	8,953.57	8,533.51	8,661.75	36,087.50
Hayden Lake	2,091.62	1,884.29	1,795.90	1,822.88	7,594.69
Hazelton	1,559.11	1,404.57	1,338.68	1,358.79	5,661.15
Heyburn	8,056.00	7,257.51	6,917.02	7,020.98	29,251.51
Hollister	405.09	364.94	347.82	353.04	1,470.89
Homedale	5,471.01	4,928.73	4,697.50	4,768.10	19,865.34
Hope	481.60	433.87	413.52	419.72	1,748.71
Horseshoe Bend	2,339.07	2,107.23	2,008.37	2,038.55	8,493.22
Huetter	166.44	149.94	142.91	145.06	604.35
Idaho City	933.70	841.16	801.70	813.74	3,390.30
Idaho Falls	138,793.58	125,036.65	119,170.53	120,961.47	503,962.23
Inkom	2,715.48	2,446.33	2,331.56	2,366.59	9,859.96
Iona	2,815.34	2,536.29	2,417.31	2,453.63	10,222.57
Irwin	341.59	307.73	293.29	297.70	1,240.31
Island Park	504.96	454.91	433.56	440.08	1,833.51
Jerome	20,510.74	18,477.76	17,610.87	17,875.54	74,474.91
Juliaetta	1,540.46	1,387.78	1,322.67	1,342.55	5,593.46
Kamiah	4,085.42	3,680.48	3,507.81	3,560.52	14,834.23
Kellogg	9,388.45	8,457.88	8,061.08	8,182.23	34,089.64
Kendrick	1,256.04	1,131.54	1,078.45	1,094.65	4,560.68
Ketchum	26,785.68	24,130.74	22,998.64	23,344.28	97,259.34
Kimberly	6,985.05	6,292.71	5,997.49	6,087.62	25,362.87
Kooskia	1,991.04	1,793.68	1,709.53	1,735.23	7,229.48

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

	10/84	1/85	4/85	7/85	Total
Kootenai	1,058.76	953.82	909.07	922.74	3,844.39
Kuna	5,364.60	4,832.86	4,606.13	4,675.36	19,478.95
Lapwai	2,149.39	1,936.34	1,845.49	1,873.23	7,804.45
Lava Hot Springs	1,645.35	1,482.27	1,412.72	1,433.96	5,974.30
Leadore	262.00	236.03	224.96	228.34	951.33
Lewiston	97,354.00	87,704.47	83,589.80	84,846.03	353,494.30
Lewisville	1,447.35	1,303.90	1,242.73	1,261.40	5,255.39
McCall	15,150.85	13,649.14	13,008.79	13,204.28	55,013.06
McCammon	2,149.99	1,936.90	1,846.02	1,873.76	7,806.67
Mackay	1,737.74	1,565.50	1,492.05	1,514.47	6,309.76
Malad	5,819.05	5,242.28	4,996.34	5,071.43	21,129.10
Malta	589.55	531.12	506.20	513.81	2,140.69
Marsing	2,218.52	1,998.62	1,904.85	1,933.49	8,055.48
Melba	817.14	736.15	701.62	712.16	2,967.07
Menan	1,565.46	1,410.30	1,344.13	1,364.33	5,684.22
Meridian	25,585.67	23,049.68	21,968.30	22,298.44	92,902.09
Middleton	5,474.59	4,931.97	4,700.58	4,771.23	19,878.37
Midvale	623.87	562.03	535.66	543.72	2,265.28
Minidoka	216.94	195.43	186.27	189.06	787.70
Montpelier	9,751.75	8,785.17	8,373.02	8,498.85	35,408.79
Moore	591.40	532.78	507.79	515.41	2,147.38
Moscow	53,152.45	47,884.09	45,637.60	46,323.46	192,997.60
Mountain Home	24,102.06	21,713.11	20,694.43	21,005.44	87,515.04
Moyie Springs	1,626.91	1,465.65	1,396.89	1,417.89	5,907.34
Mud Lake	641.80	578.18	551.05	559.34	2,330.37
Mullan	2,865.94	2,581.88	2,460.74	2,497.73	10,406.29
Murtaugh	331.14	298.32	284.32	288.59	1,202.37
Nampa	84,774.62	76,371.93	72,788.93	73,882.84	307,818.32
New Meadows	1,744.60	1,571.67	1,497.94	1,520.45	6,334.66
New Plymouth	3,194.42	2,877.80	2,742.79	2,784.00	11,599.01
Newdale	971.60	875.29	834.24	846.77	3,527.90
Nez Perce	1,550.61	1,396.92	1,331.38	1,351.39	5,630.30
Notus	1,219.16	1,098.32	1,046.80	1,062.52	4,426.80
Oakley	1,817.73	1,637.56	1,560.74	1,584.19	6,600.22
Oldtown	862.32	776.84	740.39	751.53	3,131.08
Onaway	684.50	616.66	587.72	596.56	2,485.44
Orofino	11,408.36	10,277.59	9,795.41	9,942.62	41,423.98
Osburn	6,341.82	5,713.23	5,445.20	5,527.03	23,027.28
Oxford	216.42	194.97	185.83	188.61	785.83
Paris	2,067.64	1,862.70	1,775.32	1,802.00	7,507.66
Parker	712.36	641.75	611.65	620.84	2,586.60
Parma	5,188.83	4,674.53	4,455.22	4,522.17	18,840.75
Paul	2,575.67	2,320.38	2,211.52	2,244.76	9,352.33
Payette	16,111.81	14,514.84	13,833.87	14,041.77	58,502.29
Peck	490.82	442.17	421.43	427.76	1,782.18
Pierce	2,748.77	2,476.32	2,360.14	2,395.61	9,980.84
Pinehurst	5,627.82	5,070.01	4,832.15	4,904.76	20,434.74
Placerville	171.86	154.83	147.57	149.79	624.05
Plummer	1,806.57	1,627.50	1,551.15	1,574.46	6,559.68
Pocatello	159,443.92	143,640.16	136,901.27	138,958.67	578,944.02
Ponderay	1,415.20	1,274.93	1,215.12	1,233.38	5,138.63
Post Falls	20,612.85	18,569.75	17,698.55	17,964.53	74,845.68
Potlatch	2,294.52	2,067.09	1,970.11	1,999.72	8,331.44
Preston	11,926.23	10,744.12	10,240.06	10,393.95	43,304.36

SALES TAX REVENUE SHARING DISTRIBUTION -- CITIES

	10/84	1/85	4/85	7/85	Total
Priest River	5,578.76	5,025.80	4,790.02	4,862.00	20,256.58
Rathdrum	4,510.58	4,063.50	3,872.85	3,931.06	16,377.99
Reubens	258.73	233.08	222.14	225.48	939.43
Rexburg	33,623.24	30,290.57	28,869.49	29,303.36	122,086.66
Richfield	990.96	892.74	850.86	863.65	3,598.21
Rigby	7,712.99	6,948.49	6,622.50	6,722.03	28,006.01
Riggins	1,603.25	1,444.34	1,376.58	1,397.26	5,821.43
Ririe	1,606.84	1,447.58	1,379.66	1,400.39	5,834.47
Roberts	1,143.37	1,030.04	981.71	996.46	4,151.58
Rockland	759.17	683.92	651.84	661.46	2,756.39
Rupert	15,698.22	14,142.24	13,478.75	13,681.32	57,000.53
Salmon	10,759.30	9,692.86	9,238.12	9,376.95	39,067.23
Sandpoint	19,442.96	17,515.82	16,694.05	16,944.95	70,597.78
Shelley	10,607.91	9,556.48	9,108.13	9,245.02	38,517.54
Shoshone	3,356.27	3,176.76	3,027.72	3,073.22	12,633.97
Smelterville	1,873.55	1,687.85	1,608.66	1,632.84	6,802.90
Soda Springs	12,138.34	10,935.22	10,422.19	10,578.82	44,074.57
Spencer	88.19	79.44	75.72	76.86	320.21
Spirit Lake	2,515.44	2,266.12	2,159.81	2,192.26	9,133.63
St. Anthony	8,688.78	7,827.57	7,460.34	7,572.46	31,549.15
St. Charles	613.01	552.25	526.34	534.26	2,225.86
St. Maries	8,991.75	8,100.51	7,720.47	7,836.51	32,649.24
Stanley	832.10	749.63	714.46	725.19	3,021.38
Stateline	171.36	154.37	147.13	149.34	622.20
Stites	680.82	613.33	584.56	593.35	2,472.06
Sugar City	3,139.11	2,827.97	2,695.29	2,735.80	11,398.17
Sun Valley	24,211.55	21,811.75	20,788.45	21,100.86	87,912.61
Swan Valley	530.97	478.35	455.90	462.75	1927.97
Tensed	303.49	273.40	260.57	264.49	1,101.95
Teton	1,437.12	1,294.68	1,233.94	1,252.48	5,218.22
Tetonia	539.57	486.09	463.29	470.26	1,959.21
Troy	2,441.70	2,199.68	2,096.48	2,127.99	8,865.85
Twin Falls	89,988.95	81,069.43	77,266.05	78,427.24	326,751.67
Ucon	2,269.52	2,044.58	1,948.65	1,977.94	8,240.69
Victor	944.15	850.57	810.66	822.84	3,428.22
Wallace	4,941.89	4,452.05	4,243.18	4,306.96	17,944.08
Wardner	877.17	790.22	753.15	764.46	3,185.00
Warm River	30.01	27.04	25.77	26.17	108.99
Weippe	1,985.61	1,788.79	1,704.87	1,730.49	7,209.76
Weiser	14,534.77	13,094.11	12,479.80	12,667.35	52,776.03
Wendell	5,558.99	5,008.00	4,773.05	4,844.78	20,184.82
Weston	1,055.80	951.15	906.53	920.14	3,833.62
Whitebird	431.72	388.93	370.68	376.26	1,567.59
Wilder	2,856.53	2,573.38	2,452.66	2,489.51	10,372.08
Winchester	1,008.79	908.79	866.15	879.17	3,662.90
Worley	594.37	535.45	510.33	518.00	2,158.15
	2,048,492.74	1,845,450.33	1,758,870.79	1,785,303.64	5,389,624.76

SALES TAX REVENUE SHARING DISTRIBUTION -- COUNTIES

	10/84	1/85	4/85	7/85	Total
ADA	327,019.35	289,267.68	273,169.95	278,084.64	1,167,541.62
ADAM	13,222.58	12,546.45	12,258.14	12,346.16	50,373.33
BANNOCK	126,677.47	112,596.48	106,592.19	108,425.32	454,291.46
BEAR LAKE	20,337.14	18,820.41	18,173.66	18,371.12	75,702.33
BENEWAH	22,279.04	20,532.87	19,788.29	20,015.61	82,615.81
BINGHAM	73,455.75	65,662.98	62,340.06	63,354.56	264,813.35
BLAINE	27,950.06	25,533.86	24,503.56	24,818.12	102,805.60
BOISE	12,741.40	12,122.12	11,858.06	11,938.68	48,660.26
BONNER	51,493.41	46,295.53	44,079.09	44,755.78	186,623.81
BONNEVILLE	126,161.92	112,141.85	106,163.53	107,988.73	452,456.03
BOUNDARY	20,440.25	18,911.34	18,259.40	18,458.44	76,069.43
BUTTE	13,566.28	12,849.54	12,543.91	12,637.22	51,596.95
CAMAS	8,840.42	8,682.05	8,614.52	8,635.14	34,772.13
CANYON	158,778.92	140,905.09	133,283.50	135,610.39	568,577.90
CARIBOU	23,121.10	21,275.44	20,488.44	20,728.71	85,613.69
CASSIA	42,935.32	38,748.59	36,963.32	37,508.36	156,155.59
CLARK	8,926.35	8,757.82	8,685.96	8,707.90	35,078.03
CLEARWATER	25,905.06	23,730.47	22,803.21	23,086.30	95,525.04
CUSTER	16,384.61	15,334.88	14,887.26	15,023.92	61,630.67
ELMORE	46,303.57	41,718.87	39,763.90	40,360.76	168,147.10
FRANKLIN	24,100.64	22,139.25	21,302.89	21,558.23	89,101.01
FREMONT	26,661.19	24,397.27	23,431.91	23,726.64	98,217.01
GEM	28,070.36	25,639.94	24,603.58	24,919.99	103,233.87
GOODING	29,204.56	26,640.14	25,546.64	25,880.49	107,271.83
IDAHO	33,535.16	30,459.07	29,147.39	29,547.85	122,689.47
JEFFERSON	34,909.96	31,671.43	30,290.49	30,712.10	127,583.98
JEROME	34,755.30	31,535.04	30,161.89	30,581.12	127,033.35
KOOTENAI	117,311.69	104,337.28	98,804.84	100,493.91	420,947.72
LATAH	60,498.32	54,236.49	51,566.38	52,381.57	218,682.76
LEMHI	21,574.46	19,911.54	19,202.45	19,418.94	80,107.39
LEWIS	14,700.49	13,849.74	13,486.97	13,597.72	55,634.92
LINCOLN	13,824.05	13,076.86	12,758.25	12,855.52	52,514.68
MADISON	44,121.08	39,794.25	37,949.24	38,512.52	160,377.09
MINIDOKA	43,072.80	38,869.82	37,077.63	37,624.79	156,645.04
NEZ PERCE	65,516.31	58,661.60	55,738.68	56,631.06	236,547.65
ONEIDA	13,291.32	12,607.07	12,315.29	12,404.37	50,618.05
OWYHEE	22,382.15	20,623.80	19,874.02	20,102.93	82,982.90
PAYETTE	35,442.69	32,141.22	30,733.44	31,163.24	129,480.59
POWER	19,409.15	18,002.07	17,402.07	17,585.25	72,398.54
SHOSHONE	41,319.94	37,324.05	35,620.18	36,140.38	150,404.55
TETON	12,913.25	12,273.67	12,000.94	12,084.21	49,272.07
TWIN FALLS	103,615.30	92,259.14	87,416.74	88,895.14	372,186.32
VALLEY	18,842.05	17,501.98	16,930.55	17,105.01	70,379.59
WASHINGTON	22,880.51	21,063.29	20,288.39	20,524.97	84,757.16
	2,048,492.73	1,845,450.33	1,758,870.80	1,785,303.81	7,438,117.67

STATE OF IDAHO TAX COMMISSION
TAX REFUND TRUST FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

Year Ended June 30, 1985

	STATE REFUND ACCOUNT										
	Individual Income	Withhold.	Corp.	Misc.[1]	Total	Sales Refund	Special Fuels Refund	Gasoline Refund	Unclaimed Property Refund	Escheat Trust Refunds	Inheritance Refund
Operating revenues: Tax receipts[2]	$14,681,470	$47,596,703	$9,896,869	$142,730	$72,317,772	$449,677	$151,260	$1,455,032	$62,437	$4,192	$193,870
Operating expenses:[2]											
Refunds:											
Prior years	688,810				688,810						
Current years[3]	60,780,014	695,995	6,698,206	233,609	68,407,824	449,677	125,855	1,471,574	62,437	4,192	193,870
Total operating expenses	61,468,824	695,995	6,698,206	233,609	69,096,634	449,677	125,855	1,471,574	62,437	4,192	193,870
Excess of revenues over (under) expenses	(46,787,354)	46,900,708	3,198,663	(90,879)	3,221,138		25,405	(16,542)	0	0	0
Transfers in (out)		(3,221,138)			(3,221,138)						
Fund balance at beginning of year					400,000	50,000	763	67,501	0	0	0
Fund balance at end of year					$400,000	$50,000	$26,168	$50,959	$ 0	$ 0	$ 0

[1]Miscellaneous tax refunds include Cigarette, Beer, Wine, Mine License, Tobacco and Travel and Convention refunds.

[2]"Tax receipts" reflect distribution of tax revenues to the refund trust account while "Refunds" includes refunds actually paid and encumbrances.

[3]Individual and Corporation current year refunds include encumbrances of $7,721,935 and $700,000, respectively.

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

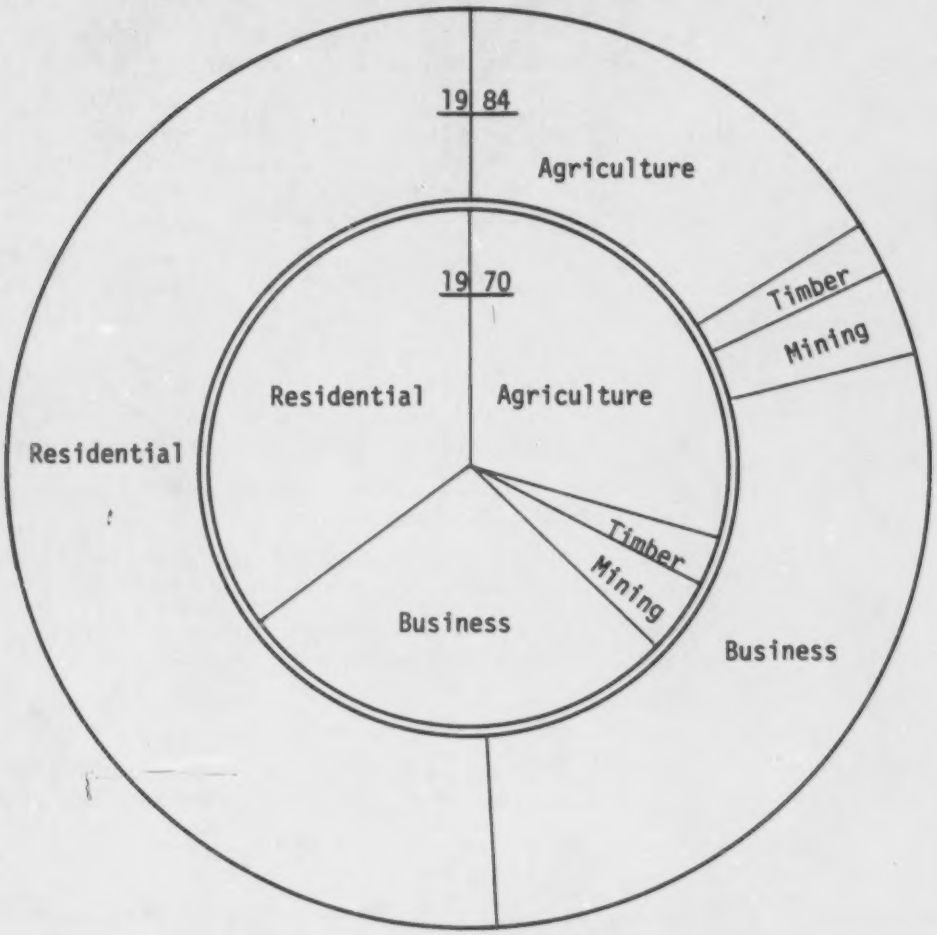
The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	I.C.	Activity
January 1	63-102	Assessment date of all property, 12:01 a.m.
March 15	63-203	Idaho Personal Property Declaration must be filed with the County Assessor.
April 15	63-121	Claims for property tax reduction (circuit breaker) must be filed with the County Assessor.
April 30	63-706	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	63-121(2)	County Commissioners meet as Board of Equalization for property tax reduction claims.
June 15	63-105DD	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during current year.
June 20	63-1102	Second installment on real property taxes payable without becoming delinquent.
4th Monday of June	63-306	Real property roll delivered by County Assessor to County Clerk.
July 1	63-3504	Taxes become payable and delinquent on Cooperative Rural Electric Companies.
1st Monday of July	63-1203	Personal property roll delivered by County Assessor to County Clerk.
2nd Monday of July	63-401 63-412	County Board completes equalization and delivers equalized assessment rolls to County Clerk.
4th Monday of July	63-413 63-122(3)	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by County Clerk to State Tax Commission.
2nd Monday of August	63-603	State Tax Commission meets as a State Board of Equilization.
4th Monday of August	63-611	County equalization completed by State Board of Equilization.
1st Monday of Sept.	63-612	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to County Auditors.
2nd Monday of Sept.	63-624	All taxing districts certify budgets to the County Commissioners.
2nd Monday of Sept.	63-901	All property tax levies set by Board of County Commissioners.

3rd Monday of Sept.	63-915	Certified copies of property tax levies forwarded to State Tax Commission and various county offices by the County Clerk.
3rd Monday of October	63-804A	County Treasurer submits to Tax Commission amount of property tax on railroad car company valuation within county.
4th Monday of October	63-122(3-b)	County Clerk certifies property tax reduction roll to State Tax Commission. Tax Commission must notify all disallowed claimants and County Clerk of disapproved claims for property tax reduction.
1st Monday of November	(63-1220 Personal) (63-1003 Real)	Equalized assessment rolls, real and personal, with taxes computed delivered by County Clerk to State Tax Commission.
November 15	63-106	County Treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday of November	63-124(1)	State Tax Commission certifies property tax reduction reimbursement to County Clerks.
4th Monday of November	63-1904	Subsequent property assessment rolls delivered by County Assessor to County Commissioners.
1st Monday of December	63-1904	Subsequent property assessment roll equalized by County Board of Equalization.
December 20	63-1302	Personal property taxes payable without being delinquent (may be collected on demand).
December 20	63-124(2)	State Tax Commission pays County Treasurer amount due as reimbursement for property tax reduction claims.
December 20	63-1102	First installment on real property taxes payable without becoming delinquent.
December 15	63-106aa	Utilities shall certify to the Idaho State Tax Commission the amount of refund due each consumer for water used for irrigation or drainage purposes.
4th Monday of December	63-1910	Abstract of subsequent property assessment roll forwarded by County Clerk to State Tax Commission.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

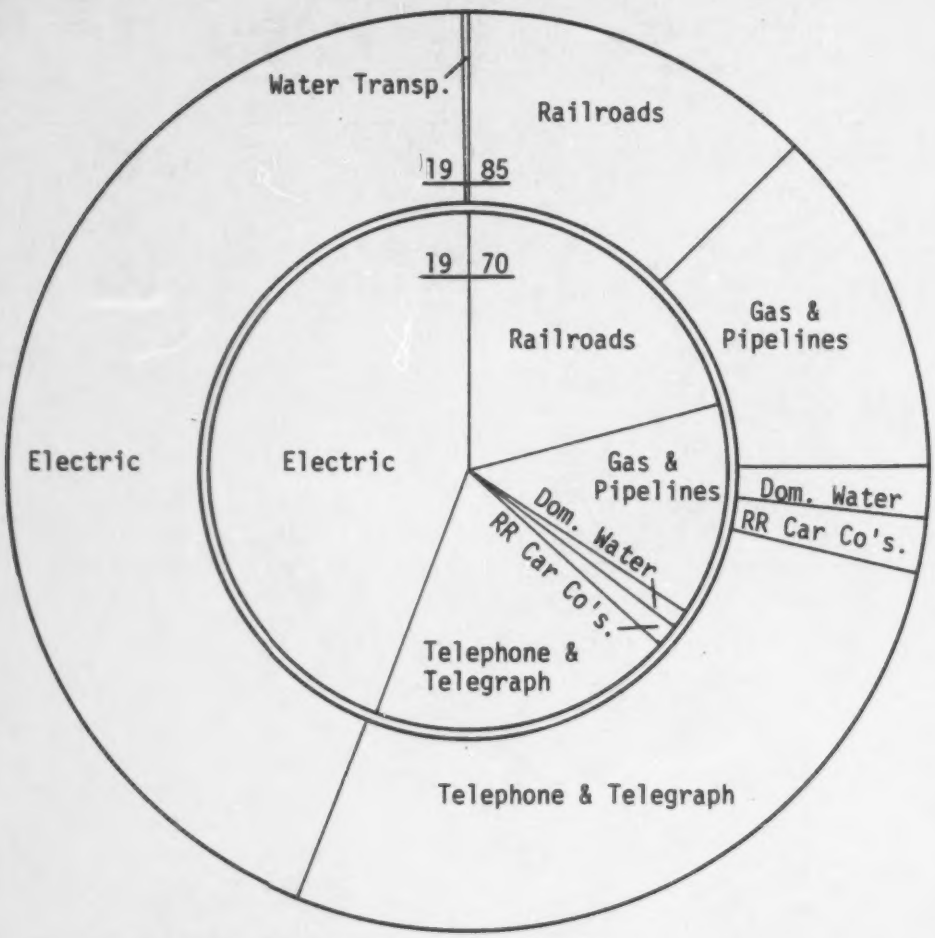


YEAR 1970			YEAR 1984		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	$221,433,603	29.15	Agriculture	$ 3,663,610,546	16.20
Timber	23,515,334	3.10	Timber	399,722,095	1.77
Mining	37,195,771	4.90	Mining	700,328,031	3.10
Business	204,426,480	26.91	Business	6,356,880,789	28.11
Residential	273,024,987	35.94	Residential	11,491,269,084*	50.82
Total:	$759,596,175	100.00%	Total:	$22,611,810,545	100.00%

*Values are net taxable after $3,828,372,063 homeowners exemption. With exemption added back in, residential equals 57.5% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1970			YEAR 1985		
TYPE	ASSESSED VALUE	%	TYPE	EST. MKT. VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 241,563,000	12.54
Electric	106,185,486	44.70	Electric	843,608,000	43.79
Telephone & Telegraph	44,876,199	18.89	Telephone & Telegraph	528,028,000	27.41
R.R. Car Co.*	2,867,683	1.21	R.R. Car Co.**	37,623,892	1.95
Domestic Water	2,287,226	.96	Domestic Water	34,959,500	1.82
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline	237,437,000	12.33
			Water Transp.	3,138,736	.16
Total:	$237,550,456	100.00%	Total:	$1,926,358,128	100.00%

*Includes $798,948 for companies having less than $100,000 assessed value.
**Includes $7,861,808 for companies having less than $500,000 est. market value.

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(Calendar Years)

County (1)	1984 Operating Property - Est. Mkt. Value Amount (2)	As Per Cent of All Op.Prop (3)	As Per Cent of Co.Mkt.Value (4)	1985 Est. Market Value Oper. Prop (5)	Difference Cols. 2 & 5 Est.Mkt.Value (6)
Ada	264,723,040	14.1%	6.0%	267,228,459	+ 2,505,419
Adams	17,139,450	.9	13.6	16,473,961	- 665,489
Bannock	89,094,433	4.7	7.7	90,415,192	+ 1,320,759
Bear Lake	36,211,309	1.9	20.4	37,078,303	+ 866,994
Benewah	11,200,565	.6	5.0	13,687,286	+ 2,486,721
Bingham	56,717,559	3.0	8.2	60,942,009	+ 4,224,450
Blaine	38,878,762	2.1	3.9	37,659,202	- 1,219,560
Boise	12,962,469	.7	7.4	12,706,872	- 255,597
Bonner	98,209,652	5.2	9.4	106,507,391	+ 8,297,739
Bonneville	47,279,643	2.5	3.9	50,638,303	+ 3,358,660
Boundary	33,171,350	1.8	16.4	35,381,842	+ 2,210,492
Butte	8,599,791	.5	10.5	9,385,591	+ 785,800
Camas	2,260,039	.1	6.0	1,339,601	- 920,438
Canyon	91,860,294	4.9	5.5	90,950,953	- 909,341
Caribou	36,161,360	1.9	9.6	41,264,366	+ 5,103,006
Cassia	33,384,274	1.8	5.6	32,689,878	- 694,396
Clark	6,260,891	.3	15.3	6,977,043	+ 716,152
Clearwater	12,412,625	.7	5.3	13,469,493	+ 1,056,868
Custer	4,000,381	.2	1.2	3,919,290	- 81,091
Elmore	101,737,834	5.4	25.6	97,504,647	- 4,233,187
Franklin	21,842,332	1.2	10.3	26,040,881	+ 4,198,549
Fremont	11,890,627	.6	4.7	13,360,513	+ 1,469,886
Gem	15,741,474	.8	6.9	15,519,254	- 222,220
Gooding	43,400,091	2.3	16.7	42,381,244	- 1,018,847
Idaho	14,820,357	.8	4.2	16,119,564	+ 1,299,207
Jefferson	23,196,486	1.2	7.5	27,562,118	+ 4,365,632
Jerome	55,808,097	3.0	15.1	54,175,729	- 1,632,368
Kootenai	116,424,727	6.2	7.2	120,469,933	+ 4,045,206
Latah	36,120,441	1.9	6.3	39,127,918	+ 3,007,477
Lemhi	12,145,910	.6	6.3	13,086,811	+ 940,901
Lewis	4,815,123	.3	3.5	5,282,446	+ 467,323
Lincoln	29,131,462	1.5	28.9	27,867,304	- 1,264,158
Madison	15,783,947	.8	4.3	17,843,149	+ 2,059,202
Minidoka	25,567,412	1.4	6.3	24,756,284	- 811,128
Nez Perce	49,128,950	2.6	4.9	52,213,085	+ 3,084,135
Oneida	6,875,760	.4	7.5	8,365,396	+ 1,489,636
Owyhee	30,665,326	1.6	12.3	31,040,617	+ 375,291
Payette	27,751,590	1.5	9.8	27,524,712	- 226,878
Power	99,994,328	5.3	24.8	96,911,283	- 3,083,045
Shoshone	31,479,047	1.7	3.4	29,449,809	- 2,029,238
Teton	2,684,619	.1	2.5	3,095,872	+ 411,253
Twin Falls	85,616,285	4.6	7.6	85,556,654	- 59,631
Valley	28,711,377	1.5	6.0	28,746,383	+ 35,006
Washington	89,692,681	4.8	31.1	85,783,421	- 3,909,260
Total	1,881,554,170	100.00%	7.7*	1,918,500,062	+ 36,945,892

*Col. 2 ÷ by total of all county property = $24,493,364,715

RECAPITULATION OF ESTIMATED MARKET VALUE OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS, SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES FOR THE TAXABLE YEAR 1984

County	1984 REAL AND PERSONAL PROP. ASSMT.ROLLS	1984 SUB. REAL & PERS. ASSMT. ROLLS	TOTAL 1984 REAL & PERSONAL PROP. ASSMT. ROLLS	OPER. PROP. EQUALIZED VALUE - 1984	TOTAL ESTIMATED MARKET VALUE
Ada	4,078,426,220	52,996,119	4,131,422,339	264,723,040	4,396,145,379
Adams	104,320,122	4,276,626	108,596,748	17,139,450	125,736,198
Bannock	1,059,675,454	10,732,906	1,070,408,360	89,094,433	1,159,502,793
Bear Lake	141,271,415	366,087	141,637,502	36,211,309	177,848,811
Benewah	204,643,839	6,165,782	210,809,621	11,200,565	222,010,186
Bingham	621,422,011	12,006,753	633,428,764	56,717,559	690,146,323
Blaine	948,437,734	4,630,370	953,068,104	38,878,762	991,946,866
Boise	160,071,639	2,910,758	162,982,397	12,962,469	175,944,866
Bonner	935,413,855	8,087,771	943,501,626	98,209,652	1,041,711,278
Bonneville	1,124,077,252	34,153,002	1,158,230,254	47,279,643	1,205,509,897
Boundary	166,176,324	2,622,007	168,798,331	33,171,350	201,969,681
Butte	72,399,186	1,195,174	73,594,360	8,599,791	82,194,151
Camas	34,824,664	572,014	35,396,678	2,260,039	37,656,717
Canyon	1,576,990,543	8,222,969	1,585,213,512	91,860,294	1,677,073,806
Caribou	327,016,120	11,914,744	338,930,864	36,161,360	375,092,224
Cassia	554,491,961	5,968,831	560,460,792	33,384,274	593,845,066
Clark	32,998,713	1,555,778	34,554,491	6,260,891	40,815,382
Clearwater	214,074,242	9,361,116	223,435,358	12,412,625	235,847,983
Custer	318,889,344	1,625,564	320,514,908	4,000,381	324,515,289
Elmore	289,886,395	6,001,604	295,887,999	101,737,834	397,625,833
Franklin	190,864,172	205,850	191,070,022	21,842,332	212,912,354
Fremont	238,145,893	3,326,434	241,472,327	11,890,627	253,362,954
Gem	209,987,830	1,721,215	211,709,045	15,741,474	227,450,519
Gooding	190,131,310	26,497,495	216,628,805	43,400,091	260,028,896
Idaho	332,723,728	3,021,461	335,745,189	14,820,357	350,565,546
Jefferson	282,720,700	1,332,601	284,053,301	23,196,486	307,249,787
Jerome	309,032,557	3,581,766	312,614,323	55,808,097	368,422,420
Kootenai	1,474,750,936	21,604,903	1,496,355,839	116,424,727	1,612,780,566
Latah	519,810,189	17,980,732	537,790,921	36,120,441	573,911,362
Lemhi	177,845,161	3,728,596	181,573,757	12,145,910	193,719,667
Lewis	134,190,582	271,510	134,462,092	4,815,123	139,277,215
Lincoln	70,636,991	1,027,426	71,664,417	29,131,462	100,795,879
Madison	349,086,526	170,531	349,257,057	15,783,947	365,041,004
Minidoka	381,306,347	-(210,956)	381,095,391	25,567,412	406,662,803
NezPerce	941,308,303	11,613,896	952,922,199	49,128,950	1,002,051,149
Oneida	84,697,862	-(148,980)	84,548,882	6,875,760	91,424,642
Owyhee	218,494,155	861,767	219,355,922	30,665,326	250,021,248
Payette	250,241,708	5,955,642	256,197,350	27,751,590	283,948,940
Power	298,053,997	4,835,789	302,889,786	99,994,328	402,884,114
Shoshone	717,608,448	184,479,687	902,088,135	31,479,047	933,567,182
Teton	104,603,328	1,338,007	105,941,335	2,684,619	108,625,954
Twin Falls	1,029,760,643	15,778,669	1,045,539,312	85,616,285	1,131,155,597
Valley	431,569,262	15,620,057	447,189,319	28,711,377	475,900,696
Washington	198,279,919	492,892	198,772,811	89,692,681	288,465,492
TOTAL	22,101,357,580	510,452,965	22,611,810,545	1,881,554,170	24,493,364,715
Grand Total All Property Assessed					35,505,744,387
Less Exemptions Allowed by County Boards of Equalization					10,919,001,672
Less Exemptions Allowed on Electric & Natural Gas Properties Used for Furnishing Energy for Pumping Water for Irrigation or Drainage Purposes					84,891,000
Less Exemptions Control of Water Pollution (Domestic Water Co's)					53,800
Less Unallocated Railroad Car Company Estimated Market Value					8,433,200
NET ESTIMATED MARKET VALUE - 1984					$24,493,364,715

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1984 SUBSEQUENT ASSM'T. ROLL	1985 REAL & PERS. PROPERTY ASSM'T. ROLL	1985 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
ADA	$ 52,996,119	$ 4,282,055,877	$ 267,228,459	$ 4,602,280,455	$1,022,670,920	$ 5,624,951,375
ADAMS	4,276,626	105,441,368	16,473,961	126,191,955	11,286,187	137,478,142
BANNOCK	10,732,906	1,097,292,760	90,415,192	1,198,440,858	268,227,716	1,466,668,574
BEAR LAKE	366,087	152,362,762	37,078,303	189,807,152	26,513,464	216,320,616
BENEWAH	6,165,782	204,415,101	13,687,286	224,268,169	27,121,612	251,389,781
BINGHAM	12,006,753	662,554,034	60,942,009	735,502,796	124,288,949	859,791,745
BLAINE	4,630,370	1,021,906,914	37,659,202	1,064,196,486	65,969,276	1,130,165,762
BOISE	2,910,758	166,202,428	12,706,872	181,820,058	14,148,266	195,968,324
BONNER	8,087,771	959,671,630	106,507,391	1,074,266,792	92,130,691	1,166,397,483
BONNEVILLE	34,153,002	1,185,346,230	50,638,303	1,270,137,535	330,006,824	1,600,144,359
BOUNDARY	2,622,007	166,386,943	35,381,842	204,390,792	25,215,624	229,606,416
BUTTE	1,195,174	74,654,083	9,385,591	85,234,848	11,055,856	96,290,704
CAMAS	572,014	40,194,360	1,339,601	42,105,975	2,380,402	44,486,377
CANYON	8,222,969	1,655,496,913	90,950,953	1,754,670,835	278,809,401	2,033,480,236
CARIBOU	11,914,744	333,927,928	41,264,366	387,107,038	34,551,800	421,658,838
CASSIA	5,968,831	564,734,314	32,689,878	603,393,023	70,623,034	674,016,057
CLARK	1,555,778	34,726,675	6,977,043	43,259,496	2,043,601	45,303,097
CLEARWATER	9,361,116	210,260,611	13,469,493	233,091,220	30,968,479	264,059,699
CUSTER	1,625,564	308,178,776	3,919,290	313,723,630	14,144,336	327,867,966
ELMORE	6,001,604	300,918,170	97,504,647	404,424,421	59,905,131	464,329,552
FRANKLIN	205,850	191,078,787	26,040,881	217,325,518	37,316,734	254,642,252
FREMONT	3,326,434	245,984,613	13,360,513	262,671,560	34,921,830	297,593,390
GEM	1,721,215	215,081,083	15,519,254	232,321,552	48,714,532	281,036,084

(CONTINUED ON NEXT PAGE)

ESTIMATED MARKET VALUE RECAPITULATION

COUNTY	1984 SUBSEQUENT ASSM'T. ROLL	1985 REAL & PERS. PROPERTY ASSM'T. ROLL	1985 UTILITY COMPANY MARKET VALUE	ESTIMATED MKT. VALUE FOR TAX PURPOSES	HOMEOWNERS EXEMPTION	TOTAL PROPERTY ESTIMATED MARKET VALUE
GOODING	$ 26,497,495	$ 210,443,777	$ 42,381,244	$ 279,322,516	$ 41,789,487	$ 321,112,003
IDAHO	3,021,461	335,682,903	16,119,564	354,823,928	48,910,481	403,734,409
JEFFERSON	1,332,601	303,563,316	27,562,118	332,458,035	65,694,548	398,152,583
JEROME	3,581,766	317,125,411	54,175,729	374,882,906	53,404,842	428,287,748
KOOTENAI	21,604,903	1,623,033,502	120,469,933	1,765,108,338	275,273,092	2,040,381,430
LATAH	17,980,732	563,493,786	39,127,918	620,602,436	106,128,281	726,730,717
LEMHI	3,728,596	181,124,900	13,086,811	197,940,307	28,504,413	226,444,720
LEWIS	271,510	135,154,637	5,282,446	140,708,593	11,651,779	152,360,372
LINCOLN	1,027,426	76,292,868	27,867,304	105,187,598	10,688,315	115,875,913
MADISON	170,531	352,423,747	17,843,149	370,437,427	71,206,698	441,644,125
MINIDOKA	-(210,956)	375,970,198	24,756,284	400,515,526	68,852,915	469,368,441
NEZ PERCE	11,613,896	995,731,316	52,213,085	1,059,558,297	143,010,858	1,202,569,155
ONEIDA	-(148,980)	86,966,626	8,365,396	95,183,042	13,786,979	108,970,021
OWYHEE	861,767	193,161,501	31,040,617	225,063,885	19,758,320	244,822,205
PAYETTE	5,955,642	269,714,864	27,524,712	303,195,218	57,899,591	361,094,809
POWER	4,835,789	303,127,879	96,911,283	404,874,951	23,723,801	428,598,752
SHOSHONE	184,479,687	476,705,246	29,449,809	690,634,742	52,589,540	743,224,282
TETON	1,338,007	113,051,789	3,095,872	117,485,668	11,229,806	128,715,474
TWIN FALLS	15,778,669	1,050,546,129	85,556,654	1,151,881,452	208,008,706	1,359,890,158
VALLEY	15,620,057	476,929,657	28,746,383	521,296,097	25,745,882	547,041,979
WASHINGTON	492,892	202,261,012	85,783,421	288,537,325	32,860,524	321,397,849
TOTAL	$510,452,965	$22,821,377,424	$1,918,500,062	$25,250,330,451	$4,003,733,523	$29,254,063,974

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1985 Real and Personal Property Assessment Rolls and Operating Property Value and the 1984 Subsequent Personal Property Assessment Rolls.)

Ada	$3,130.99	Gooding	$ 175.41
Adams	86.07	Idaho	240.65
Bannock	812.44	Jefferson	226.77
Bear Lake	129.32	Jerome	255.70
Benewah	152.04	Kootenai	1,204.87
Bingham	496.90	Latah	423.62
Blaine	723.06	Lemhi	132.83
Boise	123.00	Lewis	95.79
Bonner	728.93	Lincoln	71.11
Bonneville	866.35	Madison	252.59
Boundary	139.41	Minidoka	273.68
Butte	58.14	Nez Perce	719.39
Camas	28.53	Oneida	65.04
Canyon	1,194.03	Owyhee	153.51
Caribou	264.04	Payette	204.84
Cassia	411.57	Power	274.84
Clark	29.13	Shoshone	362.40
Clearwater	158.99	Teton	79.31
Custer	213.22	Twin Falls	785.67
Elmore	275.42	Valley	349.60
Franklin	148.09	Washington	196.94
Fremont	176.90		
Gem	158.35	TOTAL	$17,049.48

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

Year	Water Pollution Control Sinking Bond Fund Tax Collected State Levy/Dollar by Counties	Assessed Value	Private Railroad Car Companies (Assessed Value under $100,000 Section 63-804, I.C.) Amount of Tax	Average Levy
1974	$139,000	.0001018	$ 72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0831048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849264
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000067*	** 86,169.02	.0089770
1981	90,000	.0000043*	** 107,436.19	.0079751
1982	140,000	.0000057*	** 135,010.43	.0081398
1983	160,000	.0000068*	** 108,686.97	.0093841
1984	130,000	.0000053*	** 82,366.27	.0097669
1985	17,050	.0000007*		

* Per Dollar of Market Value

**Market Value Under $500,000

ANALYSIS OF PROPERTY TAX LEVIED 1980 - 1984

	1980	1981	1982	1983	1984*
Schools	104,152,826	98,804,422	105,961,593	121,518,924	127,254,385
County (Excl.Sch&Rds)	44,184,861	45,237,552	47,194,189	61,133,272	62,277,996
County Rds & Hiways	18,608,155	19,906,779	20,228,023	20,717,575	22,087,416
Cities	46,726,219	49,627,442	51,058,447	55,042,752	58,371,599
Fire, Cem., Other	10,378,973	12,189,212	12,334,764	13,079,319	14,402,768
Junior Colleges	2,587,020	2,954,461	3,207,909	3,441,638	4,574,844
State	130,303	84,419	127,860	140,213	118,551
Totals	226,768,357	228,804,287	240,112,785	275,073,693	289,087,559

*preliminary figures

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1984

School Districts	44.0
County (Excl.Sch. & Rds)	21.5
County Roads & Highways	7.6
Cities	20.2
Fire, Cemetery & Other	5.0
Junior Colleges	1.6
State	.1
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Aver. Tax Rate Per $1.00 Market Value Col 2 ÷ Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9.122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9.934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,221,164	- 7.2	.011208	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	226,768,357	+ 8.4	.010673	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	228,804,287	+ .9	.009801	23,344,337,412	+ 2,096,576,485	+ 9.87
1982	240,112,785	+ 4.9	.009771	24,574,230,089	+ 1,229,892,677	+ 5.27
1983	275,073,693	+ 12.7	.011825	23,261,552,123	- 1,312,677,966	- 5.34
1984	289,087,559	+ 4.8	.011803	24,493,364,715	+ 1,231,812,592	+ 5.03

*Water Pollution Control Bond Sinking Fund (included for first time)

**Eliminated due to business inventory exemptions: Livestock Disease Control and T. B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assess value of cattle, horses, mules)
Honey Advertising Fund (.05¢ per colony of bees), Bee Inspection Fund (.03¢ per colony of bees)
Does not include 3½% Gross Receipts Tax on Rural Electrical Associations

STATE TAX COMMISSION ANNUAL REVIEW OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz.; city, road, schools, etc., were shown on "Tax Code Area" maps. All property located with a tax code area is subject to the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2730 tax code areas for 1985.

Taxing Districts or Authority	1981	1982	1983	1984	1985
Counties	44	44	44	44	44
Ambulance	6	6	7	7	7
Auditorium	1	1	1	1	1
Cemetery	173	175	175	176	178
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	103	104	105	106	109
Flood Control District	11	12	12	11	11
Highway and Road (includes county road & bridge)	101	101	101	101	100
Hospital	13	13	13	13	17
Junior College	2	2	2	2	2
Library	45	45	46	46	48
Mosquito Abatement	6	6	7	7	7
Pest Extermination	2	2	2	2	2
Port District	1	1	1	1	1
Recreation	14	14	16	18	15
Rodent & Gopher Extermination	4	4	3	3	3
School Districts	115	115	115	115	115
Sewer Districts	26	28	29	29	30
Sewer & Water	30	33	36	37	39
Water	16	17	18	18	19
Watershed Improvement	10	10	10	10	10
Regional Airport	1	1	0	0	0
Weather Modification	1	1	1	1	1
Solid Waste	0	0	1	1	1
Weed Control	0	0	1	1	1
Totals	926	936	947	951	962

Drainage, Irrigation and Television Translator Districts not listed.

AVERAGE URBAN & RURAL TAX RATES - 1984

	ACTUAL TAX RATES	
	Average Urban (%)	Average Rural (%)
ADA	1.5306	1.2045
ADAMS	.9860	.6141
BANNOCK	1.7318	1.0383
BEAR LAKE	1.4647	1.1258
BENEWAH	1.3738	.9784
BINGHAM	1.8655	1.1417
BLAINE	.9503	.6718
BOISE	1.0130	.6002
BONNER	.9548	.5211
BONNEVILLE	1.8316	1.2561
BOUNDARY	1.1342	.7888
BUTTE	1.3391	.9323
CAMAS	1.2925	.8136
CANYON	1.5206	.9839
CARIBOU	1.3657	.8512
CASSIA	1.2361	.9488
CLARK	1.2694	.9877
CLEARWATER	1.3702	.8841
CUSTER	.8853	.6168
ELMORE	1.4377	.7387
FRANKLIN	1.4608	1.0859
FREMONT	1.6229	.9872
GEM	1.0825	.7490
GOODING	1.6084	.8721
IDAHO	1.0148	.5659
JEFFERSON	1.4612	.9552
JEROME	1.5413	1.0018
KOOTENAI	1.5211	1.0412
LATAH	1.7325	1.2627
LEMHI	1.3407	.7161
LEWIS	1.4875	1.0184
LINCOLN	1.5620	.9138
MADISON	1.4666	1.2212
MINIDOKA	1.1907	.8713
NEZ PERCE	1.6664	.7638
ONEIDA	1.9900	1.2462
OWYHEE	1.3877	.8708
PAYETTE	1.8188	1.0400
POWER	1.4583	.8237
SHOSHONE	1.5670	.8266
TETON	.8913	.6186
TWIN FALLS	1.6620	.9883
VALLEY	1.0012	.7264
WASHINGTON	1.4100	.9243
Statewide Ave.	1.4707	.9584

CIRCUIT BREAKER STATISTICS

Idano's Circuit Breaker Program of property tax relief evolved in 1974 from the widow's exemption program. In its initial year, 15,932 claims were submitted and 15,924 were approved by the State, which paid an appropriated $1.5 million to cover about 80% of $1.87 million in approved claims. Changes occurring in various aspects of the program have tended to produce a broader, more widely applicable tax relief system reaching many middle income, as well as lower income, senior citizens and other homeowners.

Significant eligibility changes include the doubling of the maximum benefits from $200 to $400 in 1978, the inclusion of permanently disabled persons in the program in 1981, the use of cost of living adjustments beginning in 1980, and the allowance for medical expenses to be deducted from income beginning in 1981. Of these changes, only the doubling of benefits has had a demonstrable substantial impact.

Chart I outlines tha tax reduction program comparing number of claimants, total and per claimant benefits, maximum allowable income and maximum benefit for each year of the program's existence.

CHART I

	Approved Applicants		Benefits Paid by State		Eligibility	
(Calendar) Year	Number	% Change From Prior Year	Per Applicant Average $	Total ($ Million)	Maximum Income $	Maximum Benefit $
1974	15,924		94.20*	1.50	5,000	200
1975	13,912	-12.6%	116.45	1.62	5,000	200
1976	14,336	+ 3.0%	117.19	1.68	5,500	200
1977	13,322	- 7.1%	119.35	1.59	5,500	200
1978	15,786	+18.5%	184.34	2.91	7,500	400
1979	15,467	- 2.0%	185.56	2.87	7,500	400
1980	15,650	+ 1.2%	174.44	2.73	8,750	400
1981	17,160	+ 9.7%	175.06	3.00	10,000	400
1982	17,633	+ 2.8%	181.46	3.22**	11,100	400
1983	17,649	+ 0.1%	177.25	3.13***	11,900	400
1984	17,417	- 1.3%	181.16	3.16****	11,900	400

* State paid 80% of total approved claims amount.
** Total benefit: Counties' share, $294,000.
*** State paid $2.799 million or 89.5%.
**** State paid $2.935 million or 93.0%.

While the 1978 doubling of maximum individual benefits resulted in a large 83% increase in total circuit breaker benefits that year, since 1978 total program costs have increased only 8.6% through 1984. This represents an average annual increase of 1.4%. During this same period, the number of claimants increased by 10.3%, and the per claimant benefits paid decreased by 1.7%.

The circuit breaker program does not operate independently; rather, it is influenced and impacted by most property tax changes. The annual increase of the total property tax leveled off between 1978 and 1981, increasing less than 1% during that period. However, because residential property was generally

underassessed prior to 1980, residential property taxes generally increased more rapidly during this period, in spite of the implementation of a homeowner's partial exemption beginning in 1980. Between 1981 and 1983, the general property tax increase averaged 9.8% per year and the 12.8% single year increase from 1982 to 1983 offset much of the anticipated decrease in circuit breaker benefits resulting from the homeowner's exemption which changed from 20% to 50% in 1983. Total property taxes increased an average of 5.6% in 1984, but circuit breaker benefits increased by only 2.2% per claimant as much of the tax increase was in the form of new taxes on newly constructed property.

The cumulative impact of overall property tax changes and circuit breaker changes can be summarized as follows:

1. In terms of total benefits (costs), the circuit breaker program has been virtually level since 1978, following a large increase between 1977 and 1978.

2. Benefits paid per claimant have been essentially stable, declining slightly after peaking in 1979.

3. The total number of claimants increased significantly between 1980 and 1982 and leveled in 1983, before decreasing slightly in 1984.

Charts II, III and IV trace program benefits since 1974 and again demonstrate the impact of the doubling of maximum benefits in 1978. With reference to other program changes, impact can be described as follows:

COST OF LIVING ADJUSTMENTS:

Factors have been applied annually to adjust income brackets so that claimants are not penalized by inflation compensation given by Social Security. By grouping 1984 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets with few (about 12%) earning more than $10,000.

1983 Income Bracket ($)	% of Claimants	Cumulative % of Claimants
Less than 5,000	28.7	28.7
5,001 - 6,000	14.1	42.8
6,001 - 7,000	12.4	55.2
7,001 - 8,000	12.4	67.6
8,001 - 9,000	11.0	78.6
9,001 - 10,000	9.5	88.1
10,001 - 11,000	7.4	95.5
11,001 - 11,900	4.5	100.0

The median or typical circuit breaker household has $6,600 in income (after medical expense). This amount has increased by 1.5% since 1983 and correlates well with the decrease in the total number of approved applicants. Although there was no cost of living increase applied to income brackets used in the Circuit Breaker program in 1984, applicants actual income did increase slightly. Some of the eligible claimants with the highest allowable income from 1983 were therefore no longer eligible in 1984. This situation should be corrected by the bracket adjustments in effect for 1985 ($12,300 maximum) which reflect the 3.5% Social Security adjustment granted in 1984. It is anticipated that the number of claimants will increase modestly by (2% - 3%) in 1985.

At the median income level, benefits paid equal about 90% of taxes due. However, at income levels exceeding $10,000, benefits paid represent less than 50% of taxes due. Because claimants in higher income brackets are eligible for much less tax relief, total benefits paid to all applicants whose income exceeds $10,000 equals only about $167,000, or about $80 per claimant instead of the $181 per claimant overall average.

Idaho's maximum allowable circuit breaker income remains near the national median for states with similar programs.

MEDICAL EXPENSE DEDUCTION

The average medical expense deduction was $727 per claimant in 1984 with 69% of all applicants taking advantage of this provision. Since applicants typically receive 63% of maximum benefits for which they are eligible, this deduction translates into about $23 per claim or $400,000 in overall benefits. Allowance of this deduction, therefore, increases program costs by about 14.5%.

ALLOWANCE OF BENEFITS FOR WIDOWERS AND DISABLED

The vast majority of all Circuit Breaker program beneficiaries are senior citizens over age 65. Categorization of all applicants is as follows:

Status	% of Applicants
Over Age 65	86.4
Younger Widows	8.5
Younger Widowers	0.1
Disabled:	
10% Service-Connected Veterans Disability	0.7
Non Service-Connected Veterans Disability	0.5
Social Security Disabled	3.1
Blind	0.1
Multiple Criteria	0.9
Total	100.0

Widowers constitute 0.1% of the total number of claimants and benefits to this group have an estimated total cost of $4,348.

868 disabled applicants (including those qualifying by reason of meeting more than one requirement) cost approximately $157,000 in benefits.

In its annual audit of applications, the State Tax Commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of $387,394 have been realized, including $49,000 in 1984.

IDAHO'S TAX BURDEN RELATIVE TO OTHER STATES
1982-1983

CHART I: 1983 Per Capita Income

This chart indicates an important measure of economic comparison between states by showing the 1983 per capita personal income for each state, changes in ranking from 1982, percent changes in each state's income since 1982, and the percent each state's income differs from Idaho's income. The source for this data is the Bureau of Economic Analysis.

Idaho had the 43rd highest per capita income among all states (including the District of Columbia) in 1983, with no signifcant change with respect to its 1982 level. The average state has 22.0% higher per capita income than Idaho, as compared to only 19.4% higher in 1982 and 17.4% higher in 1981. Although Idaho's rank remained the same, our rate of increase in income is considerably below the national average and this gap appears to be widening. Only Utah has a lower per capita income among the 11 western states. On the positive side, however, Idaho has experienced a higher percentage of income growth than any other western state since 1982. This gives some indication of a regionwide slowdown which may have had slightly less impact on Idaho.

CHART II: 1982-1983 Per Capita State and Local Taxes

The information on this chart was derived from Governmental Finances in 1982-1983, U. S. Department of Commerce, October 1984. Much useful information can be learned from this chart which arrays states according to the amount of total state and local taxes collected per person during the 1982-1983 fiscal year. Idaho's position in this respect has dropped continually since the 1980-1981 period when we were 41st. The average state is now 39.0% higher than Idaho in this measurement, down from 49.8% higher one year earlier. Alaska's per capita tax burden dropped significantly in 1983. This drop helped prevent any increase in the national average, thus closing the distance between Idaho and this average. No western state, at this time, has lower per capita taxes than Idaho. In the closest-ranking western state, Utah, per capita taxes were 10.0% higher than in Idaho. When Idaho's rate of tax increase is compared to other states individually, our increase can be shown to be lower than most.

CHART III: 1982-1983 State and Local Taxes per $1,000 Personal Income
(Using 1983 Calendar Year Personal Income)

Developed from data presented in Charts I and II, Chart III displays an array of all states in order of state and local taxes per $1,000 personal income. This comparison is especially useful, since it deals with the ability of states to raise taxes and individuals to pay taxes and it allows the establishment of a relatively more meaningful picture of tax burdens in states with widely varying incomes and taxes.

This chart shows that nationwide, state and local taxes vary from more than 28.5% of income in Alaska to about 8.0% of income in New Hampshire. Idaho's position indicates slightly lower tax burden than had been apparent during the 1981-1982 period. This change indicates that even during this last recessional period, personal income in Idaho has increased more rapidly than taxes, causing our tax burden to drop. Colorado continues as the only western state with lower tax burden than Idaho. Twenty-six (26) of the states showed tax burden increases this

year, while in the rest, personal income levels increased more rapidly than state and local taxes. This is indicated by the negative percent changes shown in Column 3. Only 13 states show greater decreases than Idaho in taxes as a percent of income. The national average tax burden was 13.7% higher than Idaho's tax burden.

It should be noted that the fiscal year 1982-1983 was used for tax data against which 1983 calendar year income figures were applied in the development of Chart III. Since incomes are therefore one-half year ahead of taxes, actual amounts of tax paid per $1,000 earned for 1982-1983 would be a few percent higher in each case than the figures shown. However, it is unlikely that the respective positions of the states would be affected appreciably by this discrepancy, since the approach taken was applied consistently to all states.

CHART IV: Per Capita State and Local Property Taxes 1982-1983

This chart was developed using the same source as Chart II and arrays the states according to per capita property taxes during the 1982-1983 period. Idaho ranks 38th in this category, having decreased 3 places since the 1980-1981 year. This continuing decline is a result of property tax restrictions in place since 1979 which, through 1982, held the growth in the property tax to a rate considerably below the national average.

The national average per capita property tax was 60.1% higher than Idaho during 1982-1983. Only 2 western states, New Mexico and Nevada, were below Idaho in this statistic. Only 3 states, Montana, South Dakota, and New Mexico show declines in per capita property tax in 1982-1983. Of the 48 states (including the District of Columbia) with property tax increases, all but 7 had increases larger than Idaho's increase. In the typical state, property taxes increased 7.8%, a rate of growth more than double that of Idaho.

CHART V: Five-Year Comparative State and Local Taxes per $1,000 Personal Income

This chart shows the tax burden and ranking of each state over a five-year period, beginning with the 1978-1979 fiscal year. It is interesting to note the significant rank changes that have occurred in several states. Long-term declining tax burdens are particularly evident in Delaware, Arizona, and Washington, while tax burdens have increased significantly in Michigan, Oregon, Iowa, Okalhoma, and Ohio. Idaho's tax burden has remained relatively stable over this time period.

CONCLUSION:

As of the 1982-1983 year, Idaho's overall tax burden is reduced slightly with respect to income. Our general tax burden level therefore remains very low and reflects accurately the worsening state revenue position experienced during this period.

CHART I
1983 Per Capita Personal Income
Ranking of U. S. by State

Rank Change Since 1982	State		$ Amount Per Capita	Rank	Percent Change from 1982	Percent Each State Differs From Idaho
± 0	Alaska		17,194	1	+ 5.8	+ 79.9
± 0	District of Columbia		15,744	2	+ 8.2	+ 64.8
± 0	Connecticut		14,895	3	+ 8.3	+ 55.9
± 0	New Jersey		14,122	4	+ 7.9	+ 47.8
+ 6	Massachusetts		13,264	5	+ 9.7	+ 38.8
- 1	California	W	13,257	6	+ 5.5	+ 38.7
+ 2	Maryland		12,994	7	+ 6.2	+ 36.0
- 1	New York		12,990	8	+ 5.5	+ 35.9
+ 1	Colorado	W	12,770	9	+ 3.8	+ 33.6
+ 4	Delaware		12,665	10	+ 8.0	+ 32.5
+ 1	Nevada	W	12,451	11	+ 3.9	+ 30.3
- 2	Illinois		12,405	12	+ 2.5	+ 29.8
± 0	Kansas		12,247	13	+ 4.1	+ 28.2
+ 2	Washington	W	12,177	14	+ 5.3	+ 27.4
+ 5	Virginia		12,116	15	+ 9.2	+ 26.8
- 1	Hawaii		12,114	16	+ 4.0	+ 26.8
+10	New Hampshire		12,021	17	+ 12.0	+ 25.8
+ 1	Minnesota		11,913	18	+ 6.6	+ 24.7
-13	Wyoming	W	11,911	19	- 3.7	+ 24.7
- 3	Texas		11,685	20	+ 2.3	+ 22.3
+ 7	Rhode Island		11,670	21	+ 8.8	+ 22.1
+ 2	North Dakota		11,666	22	+ 7.3	+ 22.1
- 2	Florida		11,593	23	+ 5.6	+ 21.3
- 2	Michigan		11,466	24	+ 4.7	+ 20.0
- 2	Pennsylvania		11,448	25	+ 4.5	+ 19.8
± 0	Wisconsin		11,352	26	+ 5.4	+ 18.8
+ 3	Ohio		11,216	27	+ 5.0	+ 17.4
+ 1	Nebraska		11,212	28	+ 5.0	+ 17.3
+ 5	Missouri		10,969	29	+ 7.9	+ 14.8
-12	Okalahoma		10,963	30	- 3.6	+ 14.7
± 0	Oregon	W	10,740	31	+ 3.9	+ 12.4
- 7	Iowa		10,705	32	- 0.8	+ 12.0
± 2	Arizona	W	10,656	33	+ 4.7	+ 11.5
± 1	Indiana		10,476	34	+ 4.5	+ 9.6
+ 2	Georgia		10,379	35	+ 8.3	+ 8.6
- 4	Louisiana		10,270	36	+ 0.4	+ 7.5
+ 2	Vermont		9,979	37	+ 5.0	+ 4.4
± 0	Montana	W	9,949	38	+ 3.9	+ 4.1
+ 3	Maine		9,847	39	+ 8.9	+ 3.1
- 4	South Dakota		9,847	40	+ 1.9	+ 3.1
± 0	North Carolina		9,787	41	+ 8.2	+ 2.4
- 2	New Mexico	W	9,640	42	+ 4.9	+ 0.9
± 0	Idaho	W	9,555	43	+ 5.8	+ 0.0
+ 1	Tennessee		9,549	44	+ 7.2	- 0.1
- 1	Kentucky		9,397	45	+ 5.2	- 1.7
+ 2	Alabama		9,242	46	+ 6.9	- 3.3
+ 2	South Carolina		9,187	47	+ 8.1	- 3.9
- 1	West Virginia		9,159	48	+ 4.4	- 4.1
- 3	Utah	W	8,993	49	+ 1.3	- 5.9
± 0	Arkansas		8,967	50	+ 5.8	- 6.2
± 0	Mississippi		8,098	51	+ 4.1	- 15.2
	U.S. Average		$11,658		+ 8.1	+ 22.0
	U.S. Median		$11,352		+ 5.4	+ 18.8

CHART II
Per Capita State and Local Taxes
1982-1983 Fiscal Year

Rank Change Since 1982	State		$ Dollar Amount	Rank	Percent Change from 1982-1983	Percent Each State Differs From Idaho
+ 0	Alaska		$4,907.72	1	- 23.6	+ 461.0
+ 0	Wyoming	W	2,443.39	2	+ 2.5	+ 179.3
+ 0	District of Columbia		2,132.42	3	+ 9.6	+ 143.8
+ 0	New York		1,889.21	4	+ 6.2	+ 116.0
+ 5	Minnesota		1,473.41	5	+ 15.8	+ 68.4
- 1	Hawaii		1,456.99	6	+ 4.9	+ 66.5
+ 0	New Jersey		1,456.72	7	+ 8.7	+ 66.5
+ 1	Connecticut		1,433.59	8	+ 9.8	+ 63.9
+ 4	Wisconsin		1,424.61	9	+ 14.5	+ 62.8
- 4	Massachusetts		1,424.52	10	+ 6.1	+ 62.8
+ 1	Michigan		1,370.35	11	+ 9.5	+ 56.6
- 1	Maryland		1,349.84	12	+ 7.2	+ 54.3
- 5	California	W	1,336.90	13	+ 1.8	+ 52.8
+ 6	Washington	W	1,305.84	14	+ 14.5	+ 49.3
- 1	Rhode Island		1,294.84	15	+ 7.2	+ 48.0
+ 0	Delaware		1,272.77	16	+ 6.1	+ 45.5
+ 0	Illinois		1,255.08	17	+ 5.0	+ 43.5
+ 6	Oregon	W	1,228.55	18	+ 10.2	+ 40.4
+ 0	Nevada	W	1,214.03	19	+ 5.5	+ 38.8
- 5	Montana	W	1,178.95	20	- 2.2	+ 34.8
+ 0	Iowa		1,171.15	21	+ 3.3	+ 33.9
+ 1	Pennsylvania		1,169.13	22	+ 4.8	+ 33.6
- 1	Colorado	W	1,166.29	23	+ 3.4	+ 33.3
+ 6	Nebraska		1,146.40	24	+ 10.5	+ 31.0
+ 1	Vermont		1,138.10	25	+ 3.9	+ 30.1
+ 3	Kansas		1,128.78	26	+ 7.5	+ 29.0
- 9	Oklahoma		1,123.17	27	- 2.5	+ 28.4
+ 6	Virginia		1,104.38	28	+ 10.1	+ 26.2
- 4	North Dakota		1,100.29	29	- 0.2	+ 25.8
+ 5	Ohio		1,100.04	30	+ 13.0	+ 25.7
+ 0	Maine		1,082.02	31	+ 6.5	+ 23.7
+ 0	Arizona	W	1,064.29	32	+ 5.7	+ 21.7
- 5	Louisiana		1,050.77	33	- 1.1	+ 20.1
- 7	New Mexico	W	1,041.03	34	- 4.9	+ 19.0
- 2	Texas		1,032.50	35	+ 2.7	+ 18.0
+ 2	Georgia		973.13	36	+ 6.2	+ 11.2
- 1	West Virginia		971.65	37	+ 1.7	+ 11.1
+ 2	Florida		967.64	38	+ 9.3	+ 10.6
- 2	Utah	W	962.63	39	+ 1.2	+ 10.0
+ 0	New Hampshire		950.47	40	+ 6.0	+ 8.6
+ 5	Missouri		930.95	41	+ 11.2	+ 6.4
- 3	South Dakota		913.57	42	- 0.3	+ 4.4
+ 0	North Carolina		911.30	43	+ 5.4	+ 4.2
- 2	Indiana		905.31	44	+ 3.0	+ 3.5
- 1	Kentucky		888.23	45	+ 4.1	+ 1.5
+ 1	South Carolina		878.40	46	+ 7.0	+ 0.4
- 2	Idaho	W	874.82	47	+ 4.1	+ 0.0
+ 0	Tennessee		803.91	48	+ 5.5	- 8.1
+ 0	Alabama		802.20	49	+ 6.4	- 8.3
+ 1	Arkansas		770.66	50	+ 6.0	- 11.9
- 1	Mississippi		769.46	51	+ 3.7	- 12.0
	U.S. Average		$1,216.27		- 0.0	+ 39.0
	U.S. Median		$1,128.78		+ 3.0	+ 29.0

CHART III
State and Local Taxes Per $1000 Personal Income
1982-1983 Fiscal Year

Rank Change Since 1982	State			$ Dollar Amount	Rank	Percent Change from 1982-1983	Percent Each State Differs From Idaho
+ 0	Alaska	(AK)		$285.36	1	- 27.3	+ 211.7
+ 0	Wyoming	(WY)	W	205.01	2	+ 6.3	+ 123.9
+ 0	New York	(NY)		145.44	3	+ 0.6	+ 58.8
+ 0	Dist. of Columbia	(DC)		135.42	4	+ 1.3	+ 47.9
+ 3	Wisconsin	(WI)		125.49	5	+ 8.7	+ 37.1
+ 5	Minnesota	(MN)		123.67	6	+ 8.7	+ 35.1
- 1	Hawaii	(HI)		120.25	7	+ 0.8	+ 31.3
+ 2	Michigan	(MI)		119.52	8	+ 4.7	+ 30.5
- 4	Montana	(MT)	W	118.56	9	- 5.8	+ 29.5
+ 6	Oregon	(OR)	W	114.41	10	+ 6.0	+ 25.0
- 2	Vermont	(VT)		113.92	11	- 1.1	+ 24.4
+ 0	Rhode Island	(RI)		110.90	12	- 1.5	+ 21.1
+ 1	Massachusetts	(MA)		110.29	13	- 0.7	+ 20.5
- 1	Maine	(ME)		109.91	14	- 2.1	+ 20.0
+ 3	Iowa	(IA)		109.42	15	+ 4.2	+ 19.5
- 9	New Mexico	(NM)	W	107.97	16	- 9.4	+ 17.9
+ 12	Washington	(WA)	W	107.22	17	+ 8.7	+ 17.1
- 1	Utah	(UT)	W	107.08	18	- 0.1	+ 17.0
- 3	West Virginia	(WV)		106.09	19	- 2.7	+ 15.9
+ 1	Maryland	(MD)		103.87	20	+ 1.0	+ 13.4
+ 1	New Jersey	(NJ)		103.16	21	+ 0.8	+ 12.7
+ 4	Oklahoma	(OK)		102.44	22	+ 1.1	+ 11.9
- 3	Louisiana	(LA)		102.32	23	- 1.4	+ 11.8
+ 6	Nebraska	(NE)		102.23	24	+ 5.3	+ 11.7
- 1	Pennsylvania	(PA)		102.13	25	+ 0.3	+ 11.5
- 2	Illinois	(IL)		101.19	26	+ 2.5	+ 10.5
- 8	California	(CA)	W	100.84	27	- 3.5	+ 10.1
- 5	Delaware	(DE)		100.52	28	- 1.7	+ 9.8
- 2	Arizona	(AZ)	W	99.87	29	+ 0.9	+ 9.1
+ 11	Ohio	(OH)		98.08	30	+ 7.6	+ 7.1
+ 1	Nevada	(NV)	W	97.49	31	+ 1.5	+ 6.5
+ 5	Connecticut	(CT)		96.26	32	+ 1.4	+ 5.1
- 2	South Carolina	(SC)		95.62	33	- 0.9	+ 4.4
+ 2	Mississippi	(MS)		95.01	34	- 0.4	+ 3.8
+ 0	Kentucky	(KY)		94.52	35	- 1.1	+ 3.2
- 11	North Dakota	(ND)		94.24	36	- 7.0	+ 2.9
- 4	Georgia	(GA)		93.76	37	- 1.9	+ 2.4
- 4	North Caolina	(NC)		93.12	38	- 2.6	+ 1.7
- 1	South Dakota	(SD)		92.80	39	- 2.1	+ 1.4
+ 3	Kansas	(KS)		92.16	40	+ 3.7	+ 0.7
- 2	Idaho	(ID)	W	91.56	41	- 1.6	+ 0.0
- 2	Colorado	(CO)	W	91.33	42	- 0.4	- 0.3
- 1	Virginia	(VA)		90.33	43	- 0.1	- 1.3
+ 0	Texas	(TX)		88.36	44	+ 0.4	- 3.5
+ 1	Alabama	(AL)		87.26	45	+ 0.1	- 4.7
- 1	Indiana	(IN)		86.41	46	- 1.5	- 5.6
+ 0	Arkansas	(AR)		85.94	47	+ 0.2	- 6.1
+ 2	Missouri	(MO)		84.86	48	+ 3.1	- 7.3
- 1	Tennessee	(TN)		84.18	49	- 1.6	- 8.1
+ 1	Florida	(FL)		83.47	50	+ 3.5	- 8.8
- 2	New Hampshire	(NH)		79.09	51	- 5.3	- 13.6
	U. S. Average			$104.09		- 4.7	+ 13.7
	U. S. Median			$101.19		- 0.1	+ 10.5

CHART IV
Per Capita State and Local Property Taxes
1982-1983 Fiscal Year

Rank Change Since 1982	State		$ Dollar Amount	Rank	Percent Change from 1982-1983	Percent Each State Differs From Idaho
+ 0	Wyoming	W	$1006.81	1	+ 21.0	+ 322.6
+ 0	Alaska		838.20	2	+ 1.6	+ 251.9
+ 0	New Jersey		634.55	3	+ 8.4	+ 166.4
+ 2	Connecticut		617.18	4	+ 10.8	+ 159.1
+ 0	New York		608.72	5	+ 6.6	+ 155.5
+ 1	New Hampshire		603.86	6	+ 9.0	+ 153.5
+ 1	District of Columbia		588.12	7	+ 9.4	+ 146.9
+ 1	Michigan		570.70	8	+ 7.3	+ 139.6
- 5	Montana	W	559.23	9	- 2.1	+ 135.0
+ 0	Rhode Island		537.28	10	+ 5.9	+ 125.5
+ 5	Wisconsin		536.37	11	+ 23.6	+ 125.2
- 1	Massachusetts		523.31	12	+ 3.4	+ 119.7
- 1	Oregon	W	506.84	13	+ 5.6	+ 112.8
+ 3	Illinois		477.30	14	+ 12.3	+ 100.4
- 1	Nebraska		475.70	15	+ 7.0	+ 99.7
- 1	Iowa		469.23	16	+ 7.1	+ 97.0
- 4	Vermont		451.62	17	+ 0.5	+ 89.6
+ 0	Kansas		445.69	18	+ 5.9	+ 87.1
+ 5	Minnesota		413.10	19	+ 22.7	+ 73.4
+ 1	Maine		409.51	20	+ 7.6	+ 71.9
- 2	Colorado	W	407.90	21	+ 3.3	+ 71.2
- 2	South Dakota		389.00	22	- 0.9	+ 63.3
- 1	Texas		380.58	23	+ 11.6	+ 59.8
- 1	Washington	W	378.95	24	+ 12.4	+ 59.1
+ 2	Ohio		354.87	25	+ 8.0	+ 48.9
+ 0	Maryland		353.72	26	+ 5.4	+ 48.5
- 2	California	W	346.80	27	+ 3.0	+ 45.6
+ 2	Florida		331.29	28	+ 9.3	+ 39.1
+ 3	Virginia		323.87	29	+ 10.7	+ 36.0
+ 1	North Dakota		317.79	30	+ 6.7	+ 33.4
- 3	Arizona	W	315.69	31	+ 0.6	+ 32.5
+ 1	Pennsylvania		314.44	32	+ 7.9	+ 32.0
- 4	Indiana		313.29	33	+ 0.7	+ 31.5
+ 0	Utah	W	280.79	34	+ 8.0	+ 17.9
+ 0	Hawaii		268.72	35	+ 5.0	+ 12.8
+ 0	Georgia		266.28	36	+ 8.0	+ 11.8
+ 1	Missouri		243.78	37	+ 7.1	+ 2.3
- 1	Idaho	W	238.22	38	+ 3.2	+ 0.0
+ 0	Nevada	W	233.78	39	+ 11.5	- 1.9
+ 1	South Carolina		215.50	40	+ 10.3	- 9.5
- 1	North Carolina		213.10	41	+ 5.9	- 10.5
+ 0	Tennessee		206.08	42	+ 7.1	- 13.5
+ 1	Oklahoma		188.54	43	+ 14.1	- 20.9
- 1	Delaware		186.63	44	+ 2.6	- 21.7
+ 1	West Virginia		180.41	45	+ 12.7	- 24.3
- 1	Mississippi		165.17	46	+ 2.8	- 30.7
+ 0	Arkansas		161.90	47	+ 3.8	- 32.0
+ 0	Kentucky		160.02	48	+ 6.7	- 32.8
+ 1	Louisiana		147.23	49	+ 13.5	- 38.2
- 1	New Mexico	W	144.03	50	- 1.7	- 39.5
+ 0	Alabama		99.17	51	+ 12.8	+ 58.4
	U. S. Average		$381.46		+ 7.8	+ 60.1
	U. S. Median		$353.72		+ 5.4	+ 48.5

CHART V
5-YEAR COMPARATIVE STATE & LOCAL TAXES
PER $1000 PERSONAL INCOME
(Order Based on Rank in Most Current Year)

State		Amount in Dollars ($)					Rank for Each Year ***				
		1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1982/ 1983	1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1982/ 1983
Alaska		226.95	327.50	464.81	395.20	285.36	1	1	1	1	1
Wyoming	W	130.15	128.41	146.06	192.81	205.01	4	3	2	2	2
New York		150.78	145.70	142.15	144.52	145.44	2	2	3	3	3
District of Columbia		**	**	130.49	133.62	135.42	**	**	4	4	4
Wisconsin		120.10	113.54	114.13	115.46	125.49	8	10	9	8	5
Minnesota		123.66	115.67	108.62	113.82	123.67	6	7	14	11	6
Hawaii		129.51	126.47	126.26	119.28	120.25	5	4	6	6	7
Michigan		111.59	108.08	106.89	114.19	119.52	15	14	16	10	8
Montana	W	117.16	117.11	117.02	125.82	118.56	10	6	8	5	9
Oregon	W	106.91	105.03	110.54	107.93	114.41	21	18	12	16	10
Vermont		123.19	114.99	113.20	115.22	113.92	7	8	10	9	11
Rhode Island		114.59	105.09	107.59	112.57	110.90	11	17	15	12	12
Massachusetts		132.28	122.80	121.11	111.08	110.29	3	5	7	14	13
Maine		113.40	08.30	110.666	112.26	109.91	12	13	11	13	14
Iowa		101.07	103.36	99.23	105.04	109.42	31	21	26	18	15
New Mexico	W	109.73	112.13	128.92	119.12	107.97	17	11	5	7	16
Washington	W	103.68	95.92	92.00	98.66	107.22	26	33	39	29	17
Utah	W	111.85	109.78	109.66	17.18	107.08	14	12	13	17	18
West Virginia		104.90	102.02	99.90	109.01	106.09	25	25	24	15	19
Maryland		112.98	105.57	102.65	102.85	103.87	13	16	20	21	20
New Jersey		108.79	104.13	101.34	102.35	103.16	18	19	22	22	21
Oklahoma		88.52	90.68	98.53	101.30	102.44	44	40	27	26	22
Louisiana		106.37	99.39	102.79	103.80	102.32	23	27	19	20	23
Nebraska		103.14	102.86	93.95	97.12	102.23	27	23	34	30	24
Pennsylvania		107.67	103.67	99.63	101.85	102.13	19	20	25	24	25
Illinois		102.43	103.02	100.59	98.75	101.19	29	22	23	28	26

CHART V
5-YEAR COMPARATIVE STATE & LOCAL TAXES
PER $1000 PERSONAL INCOME
(Order Based on Rank in Most Current Year)
(Continued)

State		Amount in Dollars ($)					Rank for Each Year				
		1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1982/ 1983	1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1982/ 1983
California	W	105.34	107.17	105.70	104.54	100.84	24	15	17	19	27
Delaware		111.07	102.40	101.47	102.21	100.52	16	24	21	23	28
Arizona	W	119.16	114.60	103.75	98.98	99.87	9	9	18	27	29
Ohio		88.19	85.63	84.64	91.17	98.08	45	44	47	41	30
Nevada	W	107.06	90.63	95.22	96.08	97.49	20	41	33	32	31
Connecticut		99.99	91.32	93.48	94.92	96.26	32	38	36	37	32
South Carolina		96.26	97.48	96.56	96.52	95.62	37	30	28	31	33
Mississippi		103.01	98.24	96.00	95.43	95.01	28	29	31	36	34
Kentucky		99.81	97.21	93.58	95.53	94.52	33	31	35	35	35
North Dakota		92.08	96.81	96.50	101.33	94.24	40	32	29	25	36
Georgia		98.43	95.37	95.60	95.62	93.76	35	35	32	33	37
North Carolina		96.30	95.70	93.13	95.62	93.12	36	34	37	34	38
South Dakota		99.28	101.02	96.21	94.83	92.80	34	26	30	38	39
Kansas		95.12	92.77	92.78	89.30	92.16	38	37	38	43	40
Idaho	W	101.36	93.63	90.46	93.02	91.56	30	36	42	39	41
Colorado	W	106.58	96.72	91.34	91.68	91.33	22	28	41	40	42
Virginia		94.91	91.10	91.39	90.44	90.33	39	39	40	42	43
Texas		85.29	84.43	89.55	88.02	88.36	50	47	44	44	44
Alabama		89.54	86.80	89.86	87.19	87.26	43	43	43	46	45
Indiana		87.39	83.23	85.08	87.74	86.41	47	49	46	45	46
Arkansas		85.74	90.04	84.34	85.75	85.94	49	42	48	47	47
Missouri		87.96	84.55	81.84	82.31	84.86	46	46	50	50	48
Tennessee		90.27	84.99	87.54	85.58	84.18	41	45	45	48	49
Florida		90.24	84.24	83.63	80.66	83.47	42	48	49	51	50
New Hampshire		86.48	81.04	79.51	83.55	79.09	48	50	51	49	51

**District of Columbia data not available prior to 1980/1981.
***Rankings adjusted for exclusion of District of Columbia.

1983 COUNTY TAX BURDENS IN IDAHO

Taxes in states throughout the United States are often compared to help companies and individuals determine in which areas it may be more beneficial to locate. In addition to nationwide studies, it is important to recognize that within any given state, taxes may vary considerably from place to place. Some states have local option sales or income taxes. All states have property taxes with differing rates, usually determined by services provided in each local area within the state.

The purpose of this report is to analyze Idaho's taxes on a county-by-county basis and to determine the tax burdens attributable to each county. Although, except for the property tax, tax rates do not vary between counties, economic conditions are often different. Because of these differing conditions, the ability of taxpayers to afford their taxes changes from area to area and the burden placed on the taxpayer varies. In order to fully analyze this burden, it is necessary to look at the relationship between population, income, and taxes in several ways, as presented on the charts used in this study.

Information contained in this study represents an annual updating of tax burden computations prepared for several years. Although some tax information for 1983 is already available, county population projections for that year have not yet been released and 1983 county income data will not be available until 1985. For this reason, all information in this current tax burden study has been restricted to a 1982 base.

CHART A: 1982 Per Capita Income

Chart A indicates the estimated population of each county on July 1, 1982, and the total personal income in each case. From this information, per capita income can be calculated and counties of varying populations can be compared. It is interesting to note that only one of the five highest per capita income counties has a large urban population center, while three others in the top five are almost entirely rural and represent some of the lowest population counties in the state.

Three of the five counties having the lowest per capita income are clustered in the northeast corner of the state. Overall Idaho per capita income was unchanged from its 1981 level. However, many individual counties experienced significant changes in per capita income during this period. In Boise, Custer, and Gem counties, per capita income increased by at least 9%, while in Cassia, Power, and Shoshone counties, decreases of 11% or more occurred. Only 16 counties showed any increased income in comparison to 1981 levels.

CHARTS B, C and D: 1982 Per Capita Property Taxes

In Chart B, total property taxes in each county can be compared on a per capita basis. A per capita tax capacity index has also been developed in order to demonstrate where an individual county's per capita taxes fall in relation to the state average. From this statistic, it can be seen that Power County, with a total per capita property tax capacity index of 218.3, has nearly four times the per capita tax load of Idaho County, which has an index of 57.6. Any county with an index close to 100 is one where taxes paid per resident are about average.

Results shown in this chart are somewhat misleading due to the exceptionally high amount of taxes paid by utility property in certain counties. In order to more accurately portray comparative property taxes, Chart C shows the per capita property taxes resulting from levies on real and personal property only. Even this picture is partially obscured by heavy concentrations of mining or industrial property, as are found in Nez Perce (7), Caribou (8), and Custer (9) counties.

Chart D indicates on a per capita basis only those property taxes paid by residential property. Although this concept may be somewhat misleading since many nonresidential taxes are paid indirectly by residential taxpayers (i.e., higher grocery bills, etc.), a more precise picture of direct taxes is presented. Power county ranks 24th in this chart as opposed to 2nd in Chart C, indicating that most of the heavy tax burden shown for this county is nonresidential. Similarly, Shoshone County's ranking drops from 14th (Chart C) to 34th (Chart D). Caribou County changes from 8th to 31st. Conversely, large urban counties with a preponderance of residential property rank very high on Chart D. Six of

the ten counties in Idaho having populations greater than 24,900 are ranked in the top ten counties on Chart D. The rankings of these six counties moved upward by an average of more than 10 places from Chart C to Chart D.

The increase in per capita property taxes has tended to correspond with the moderate general property tax increase in 1982. Only 6 counties showed a net decrease in per capita taxes from 1981, with the most significant decrease evident in Shoshone County (-27.4%). Although this was due partly to adverse economic trends with respect to mining operations, it is interesting to note that the largest increase in per capita taxes, 32.8% in Custer County, was also a response to mining activity.

CHARTS E and F: 1982 Property Taxes Per $1,000 Personal Income

In order to determine whether high or low property taxes in a particular area represent more of a burden to taxpayers in different counties, it is useful to relate these taxes to income. This calculation has been made in Chart E and results indicate that many counties which appeared to have high taxes on a per capita basis do not have such high taxes when ability to pay (income) is taken into consideration. Relatively high incomes in Ada, Bonneville and Twin Falls counties tend to offset higher taxes and caused these counties to drop an average of nearly 10 places in the rank column.

Many of the lower per capita income counties show comparatively high tax burdens as indicated by Chart E. Of the 14 counties with per capita incomes of less than $7,900, all except Gooding show increases in rank from Chart C to Chart E because of extremely low incomes. In 4 counties, Franklin, Fremont, Madison, and Owyhee, the increase in rank was at least 10 places between these two charts.

Comparative Sales Tax Potential

Extension of this tax burden study to include sales tax is somewhat dubious and was not undertaken for several reasons. A substantial amount of sales tax is attributable to multicounty associations and other states. Also, reporting of sales

taxes by county may be only marginally accurate, since taxes paid by multicounty businesses may actually end up being attributed to only one county. The larger population counties tend to be centers of sales markets which may encompass several additional and smaller counties. Thus, sales tax attributed to one county often may be a result of purchases made by commuting residents of an adjacent county in these cases. Since no calculation is made by which the income of the purchaser can be redistributed away from the county of residence, counties in which most taxable purchases occur will tend to show higher tax rates. Finally, tourism, which centers in particular counties, can also result in disproportionately high sales tax collections, since tourists pay taxes but do not earn income in the areas they visit.

Comparative Income Tax Burden

Although income tax potential by county has been included in this report, in previous years, this section has been deleted for the 1982 data year. Because of significant errors in initial data preparation, available base income tax information is essentially unusable, at least for county comparisons. With better base data it is hoped that this analysis will be able to be included in next year's county tax burden study.

Summary of Highest and Lowest Counties

Chart H summarizes the results in the other charts by indicating the five counties that were the most extreme in each area studied. It would appear from this information that certain counties tend to have consistently higher taxes and certain others consistently lower taxes, no matter which measurement method is used. Blaine County appears in the five highest groups in each study, while Idaho County is in the five lowest in six of the seven studies.

CHART A: 1982 Per Capita Income

% Higher or Lower Than State Average	County	(1) July 1, 1982 Population	(2) 1982 Total Personal Income (Millions $)	(3) 1982 Per Capita Income ($)	(4) Rank
+ 22.8	ADA	181,269	1,989.7	10,977	3
+ 1.0	ADAMS	3,245	29.3	9,029	12
+ 0.5	BANNOCK	67,609	607.1	8,980	13
- 8.4	BEAR LAKE	7,283	59.6	8,183	26
- 4.0	BENEWAH	8,382	71.9	8,578	16
- 20.0	BINGHAM	37,419	267.5	7,149	39
+ 19.1	BLAINE	11,607	123.6	10,649	5
- 13.5	BOISE	2,974	23.0	7,734	34
- 13.7	BONNER	24,963	192.5	7,711	35
+ 6.5	BONNEVILLE	67,321	640.5	9,514	8
- 13.0	BOUNDARY	7,340	57.1	7,779	32
- 6.1	BUTTE	3,445	28.9	8,389	21
+ 26.4	CAMAS	761	8.6	11,301	2
- 8.0	CANYON	85,821	705.9	8,225	25
- 4.7	CARIBOU	8,863	75.5	8,519	17
- 5.5	CASSIA	20,108	169.9	8,449	18
+ 30.2	CLARK	808	9.4	11,634	1
- 17.0	CLEARWATER	10,438	77.4	7,415	38
+ 6.2	CUSTER	5,038	47.8	9,488	9
- 10.2	ELMORE	22,013	176.6	8,023	29
- 22.1	FRANKLIN	9,418	65.6	6,965	40
- 25.1	FREMONT	10,869	72.8	6,698	41
- 8.6	GEM	11,670	95.3	8,166	28
- 12.3	GOODING	12,315	96.5	7,836	31
- 15.2	IDAHO	14,770	112.0	7,583	36
- 25.2	JEFFERSON	15,554	104.0	6,686	42
- 6.5	JEROME	15,466	129.3	8,360	22
- 2.5	KOOTENAI	62,295	542.7	8,712	14
- 5.9	LATAH	30,063	252.7	8,406	20
- 16.9	LEMHI	7,982	59.3	7,429	37
+ 19.3	LEWIS	4,081	43.5	10,659	4
+ 4.8	LINCOLN	3,588	33.6	9,365	10
- 35.5	MADISON	20,777	119.8	5,766	44
- 7.0	MINIDOKA	20,185	167.8	8,313	23
+ 18.2	NEZ PERCE	32,917	347.6	10,560	6
- 13.5	ONEIDA	3,284	25.4	7,734	33
- 32.8	OWYHEE	8,440	50.7	6,007	43
- 5.9	PAYETTE	15,848	133.3	8,411	19
- 11.3	POWER	6,759	53.6	7,930	30
- 3.7	SHOSHONE	19,188	165.2	8,610	15
- 8.5	TETON	3,070	25.1	8,176	27
+ 7.6	TWIN FALLS	54,533	524.6	9,620	7
+ 2.7	VALLEY	6,438	59.1	9,180	11
- 7.5	WASHINGTON	8,725	72.1	8,264	24
	TOTAL	974,942	*8,713.5	8,937	

*Total may not add, due to rounding

CHART B: 1982 Per Capita Property Taxes (Total)

County	(1) Total 1982 Property Taxes	(2) July 1, 1982 Estimated Population	(3) Per Capita 1982 Property Taxes	(4) % Change in Per Capita Tax From 1981	(5) Per Capita Tax Capacity Index (% of Average Per Capita)	(6) Rank
ADA	51,654,760	181,269	284.96	+ 7.1	114.4	14
ADAMS	714,554	3,245	220.20	+ 11.3	88.4	28
BANNOCK	15,931,464	67,609	235.64	+ 2.6	94.6	22
BEAR LAKE	2,042,858	7,283	280.50	+ 7.2	112.6	16
BENEWAH	2,118,426	8,382	252.74	+ 6.7	101.5	18
BINGHAM	8,471,180	37,419	226.39	+ 7.2	90.9	26
BLAINE	5,906,609	11,607	508.88	- 11.4	204.3	2
BOISE	920,634	2,974	309.56	+ 24.0	124.3	34
BONNER	4,998,780	24,963	200.25	+ 16.9	80.4	10
BONNEVILLE	16,378,544	67,321	243.29	+ 7.3	97.7	19
BOUNDARY	1,621,009	7,340	220.05	+ 8.6	88.7	27
BUTTE	796,482	3,445	231.20	+ 18.7	92.8	24
CAMAS	291,967	761	383.66	+ 12.7	154.1	5
CANYON	17,552,956	85,821	204.53	- 0.7	82.1	31
CARIBOU	3,053,317	8,863	344.50	+ 9.5	138.3	9
CASSIA	4,217,520	20,108	209.74	+ 4.6	84.2	29
CLARK	359,001	808	444.31	+ 9.7	178.4	3
CLEARWATER	1,744,568	10,438	167.14	- 6.5	67.1	40
CUSTER	1,546,804	5,038	307.03	+ 32.8	123.3	11
ELMORE	3,561,149	22,013	161.77	+ 8.2	65.0	42
FRANKLIN	1,947,401	9,418	206.77	+ 13.3	83.0	30
FREMONT	2,618,553	10,869	240.92	+ 10.5	96.7	21
GEM	1,695,119	11,670	145.25	+ 18.8	58.3	43
GOODING	2,337,660	12,315	189.82	+ 6.1	76.2	37
IDAHO	2,117,656	14,770	143.38	+ 14.4	57.6	44
JEFFERSON	2,524,928	15,554	162.33	+ 11.9	65.2	41
JEROME	3,556,268	15,466	229.94	+ 5.7	92.3	25
KOOTENAI	19,116,068	62,295	306.86	+ 6.0	123.2	12
LATAH	7,732,339	30,063	257.20	+ 4.9	103.3	17
LEMHI	1,392,046	7,982	174.40	+ 7.5	70.0	39
LEWIS	1,441,373	4,081	353.19	+ 12.7	141.8	7
LINCOLN	835,234	3,588	232.79	+ 9.4	93.5	23
MADISON	4,049,127	20,777	194.89	- 4.2	78.3	35
MINIDOKA	3,682,433	20,185	182.43	+ 1.1	73.3	38
NEZ PERCE	11,608,024	32,917	352.65	+ 10.1	141.6	8
ONEIDA	1,199,732	3,284	365.33	+ 12.2	146.7	6
OWYHEE	2,046,197	8,440	242.44	+ 19.0	97.4	20
PAYETTE	3,199,854	15,848	201.91	+ 4.6	81.1	33
POWER	3,673,956	6,759	543.57	+ 2.1	218.3	1
SHOSHONE	5,416,081	19,188	282.26	- 27.4	113.3	15
TETON	592,384	3,070	192.96	+ 22.5	77.5	36
TWIN FALLS	11,094,914	54,533	203.45	+ 11.5	81.7	32
VALLEY	2,473,374	6,438	384.18	- 2.1	154.3	4
WASHINGTON	2,554,460	8,725	292.77	+ 7.6	117.6	13
TOTAL	242,787,763	974,942	249.03	+ 5.2	100.0	

CHART C: 1982 Per Capita Real and Personal Property Taxes

County	(1) 1982 Real and Personal Property Tax ($)	(2) Per Capita Real & Pers. Property Tax 1982 ($)	(3) Percent Change From 1981	(4) Per Capita Real & Pers. Tax Capacity Index (%)	(5) Rank
ADA	48,897,899	269.75	+ 7.2	116.4	13
ADAMS	609,956	187.97	+ 12.9	81.1	29
BANNOCK	14,870,923	219.95	+ 3.1	94.9	20
BEAR LAKE	1,623,986	222.98	+ 8.9	96.2	19
BENEWAH	2,000,165	238.63	+ 6.6	103.0	16
BINGHAM	7,837,887	209.46	+ 7.1	90.4	23
BLAINE	5,694,042	490.57	- 10.9	211.7	1
BOISE	860,851	289.46	+ 23.0	124.9	11
BONNER	4,565,305	182.88	+ 17.3	78.9	35
BONNEVILLE	15,806,905	234.80	+ 7.5	101.3	17
BOUNDARY	1,343,565	183.05	+ 7.4	79.0	34
BUTTE	708,616	205.69	+ 20.3	88.8	24
CAMAS	270,871	355.94	+ 13.4	153.6	4
CANYON	16,636,067	193.85	- 0.3	83.7	27
CARIBOU	2,702,284	304.89	+ 11.1	131.6	8
CASSIA	4,006,335	199.24	+ 4.5	86.0	26
CLARK	287,497	355.81	+ 8.6	153.6	5
CLEARWATER	1,627,457	155.92	- 5.5	67.3	40
CUSTER	1,519,214	301.55	+ 33.2	130.2	9
ELMORE	2,856,860	129.78	+ 7.3	56.0	44
FRANKLIN	1,759,681	186.84	+ 14.3	80.6	32
FREMONT	2,490,382	229.13	+ 12.3	98.9	18
GEM	1,590,113	136.26	+ 19.1	58.8	43
GOODING	1,981,183	160.88	+ 7.2	69.4	39
IDAHO	2,027,716	137.29	+ 14.4	59.3	42
JEFFERSON	2,351,103	151.16	+ 11.9	65.2	41
JEROME	3,127,968	202.25	+ 4.0	87.3	25
KOOTENAI	17,887,144	287.14	+ 6.0	123.9	12
LATAH	7,296,291	242.70	+ 5.4	104.8	15
LEMHI	1,327,201	166.27	+ 6.9	71.8	37
LEWIS	1,213,805	297.43	- 0.3	128.4	10
LINCOLN	591,636	164.89	+ 3.5	71.2	38
MADISON	3,894,128	187.42	- 3.7	80.9	30
MINIDOKA	3,464,142	171.62	+ 1.1	74.1	36
NEZ PERCE	11,062,873	336.08	+ 10.5	145.1	7
ONEIDA	1,124,102	342.30	+ 12.7	147.7	6
OWYHEE	1,816,645	215.24	+ 17.9	92.9	21
PAYETTE	2,931,960	185.01	+ 3.6	79.9	33
POWER	2,845,931	421.06	+ 2.6	181.7	2
SHOSHONE	5,122,699	266.97	- 29.1	115.2	14
TETON	575,144	187.34	+ 22.7	80.9	31
TWIN FALLS	10,398,404	190.68	+ 11.4	82.3	28
VALLEY	2,395,393	372.07	- 1.5	160.6	3
WASHINGTON	1,877,762	215.22	+ 8.5	92.9	22
TOTAL	225,880,091	231.69	+ 5.2	100.0	

CHART D: 1982 Per Capita Residential Property Tax

County	* Largest Category Taxpayer	(1) Resid. % of Total Prop. Tax	(2) 1982 Resid. Property Tax Total ($)	(3) Per Capita Resid. Tax 1982 ($)	(4) Per Capita Res. Tax Cap. Index (%)	(5) % Change from 1981	(6) Rank
ADA		63.0	32,527,560	179.44	135.6	+ 4.2	5
ADAMS		47.2	337,589	104.03	78.6	+ 14.4	22
BANNOCK		56.6	9,013,474	133.32	100.7	+ 4.2	10
BEAR LAKE		47.0	960,559	131.89	99.7	+ 7.2	11
BENEWAH		42.1	890,883	106.29	80.3	+ 7.3	20
BINGHAM		41.9	3,550,084	94.87	71.7	+ 5.9	26
BLAINE		76.9	4,544,707	391.55	295.9	- 7.6	1
BOISE		71.7	660,108	221.96	167.7	+ 30.2	3
BONNER		67.3	3,363,241	134.73	101.8	+ 14.2	9
BONNEVILLE		58.8	9,634,998	143.12	108.1	+ 6.7	7
BOUNDARY		40.3	653,159	88.99	67.2	+ 1.6	29
BUTTE	1	38.1	303,589	88.12	66.6	+ 11.9	30
CAMAS	1	19.9	58,062	76.30	57.7	+ 17.8	35
CANYON		51.1	8,974,776	104.58	79.0	- 6.4	21
CARIBOU	1	25.5	779,374	87.94	66.4	+ 19.5	31
CASSIA	1	32.6	1,373,678	68.31	51.6	+ 1.7	40
CLARK	1	10.4	37,502	46.41	35.1	- 24.4	44
CLEARWATER		44.3	772,691	74.03	55.9	- 5.7	38
CUSTER		39.6	612,654	121.61	91.9	+ 30.4	14
ELMORE		49.5	1,764,463	80.16	60.6	+ 9.1	33
FRANKLIN		52.7	1,026,172	108.96	82.3	+ 12.9	17
FREMONT		54.1	1,417,267	130.40	98.5	+ 15.6	12
GEM		61.3	1,039,281	89.06	67.3	+ 21.8	28
GOODING		38.5	900,358	73.11	55.2	+ 11.3	39
IDAHO		46.2	977,466	66.18	50.0	+ 10.3	41
JEFFERSON		46.4	1,170,326	75.24	56.9	+ 1.6	36
JEROME		40.7	1,447,620	93.60	70.7	+ 5.5	27
KOOTENAI		66.3	12,680,386	203.55	153.8	+ 2.2	4
LATAH		47.6	3,681,098	122.45	92.5	+ 0.5	13
LEMHI		63.3	880,592	110.32	83.4	+ 5.8	16
LEWIS	1	27.6	397,965	97.52	73.7	+ 1.9	25
LINCOLN	1	26.1	218,162	60.80	45.9	+ 5.0	43
MADISON		38.2	1,548,044	74.51	56.3	- 7.4	37
MINIDOKA		44.1	1,624,655	80.49	60.8	+ 0.7	32
NEZ PERCE	2	43.8	5,080,800	154.35	116.6	+ 1.5	6
ONEIDA	1	38.5	461,523	140.54	106.2	+ 41.4	8
OWYHEE	1	26.6	545,116	64.59	48.8	+ 80.7	42
PAYETTE		60.2	1,924,840	121.46	91.8	+ 2.2	15
POWER	2	18.0	660,177	97.67	73.8	+ 0.7	24
SHOSHONE	3	28.0	1,514,589	78.93	59.6	+ 31.8	34
TETON		52.4	310,415	101.11	76.4	+ 42.4	23
TWIN FALLS		52.5	5,821,836	106.76	80.7	+ 17.0	19
VALLEY		78.6	1,944,451	302.03	228.2	- 3.9	2
WASHINGTON		36.7	937,282	107.42	81.2	+ 7.0	18
TOTAL		53.1	129,023,572	132.34	100.0	+ 4.9	

* Residential in all but designated counties.
1 Agricultural
2 Commercial and industrial.
3 Mining

CHART E: 1982 Real & Personal Property Taxes per $1000 Personal Income

County	(1) Total 1982 Real & Pers. Property Tax $	(2) 1982 Total Personal Income (Million $)	(3) Property Taxes ($) per $1000 Income	(4) % Change in Taxes $1000 Income Since 1981	(5) Rank
ADA	48,897,899	1,989.7	24.58	+ 1.6	24
ADAMS	609,956	29.3	20.82	+ 11.1	37
BANNOCK	14,870,923	607.1	24.50	- 3.0	26
BEAR LAKE	1,623,986	59.6	27.25	+ 11.8	20
BENEWAH	2,000,165	71.9	27.82	+ 13.7	19
BINGHAM	7,837,887	267.5	29.30	+ 9.6	16
BLAINE	5,694,042	123.6	46.07	- 7.6	2
BOISE	860,851	23.0	37.43	+ 11.1	5
BONNER	4,565,305	192.5	23.72	+ 14.8	28
BONNEVILLE	15,806,905	640.5	24.68	+ 4.7	23
BOUNDARY	1,343,565	57.1	23.53	+ 0.8	31
BUTTE	708,616	28.9	24.52	+ 18.8	25
CAMAS	270,871	8.6	31.50	+ 16.9	13
CANYON	16,636,067	705.9	23.57	+ 1.1	30
CARIBOU	2,702,284	75.5	35.79	+ 18.2	7
CASSIA	4,006,335	169.9	23.58	+ 27.2	29
CLARK	287,497	9.4	30.58	+ 21.0	15
CLEARWATER	1,627,457	77.4	21.03	- 2.4	36
CUSTER	1,519,214	47.8	31.78	+ 18.6	12
ELMORE	2,856,860	176.6	16.18	+ 8.9	44
FRANKLIN	1,759,681	65.6	26.82	+ 19.8	21
FREMONT	2,490,382	72.8	34.21	+ 20.2	8
GEM	1,590,113	95.3	16.69	+ 8.8	43
GOODING	1,981,183	96.5	20.53	+ 11.6	39
IDAHO	2,027,716	112.0	18.10	+ 14.8	41
JEFFERSON	2,351,103	104.0	22.61	+ 17.9	33
JEROME	3,127,968	129.3	24.19	+ 14.0	27
KOOTENAI	17,887,144	542.7	32.96	+ 7.7	9
LATAH	7,296,291	252.7	28.87	+ 8.1	17
LEMHI	1,327,201	59.3	22.38	+ 9.8	34
LEWIS	1,213,805	43.5	27.90	+ 0.7	18
LINCOLN	591,636	33.6	17.61	- 0.1	42
MADISON	3,894,128	119.8	32.51	- 0.1	10
MINIDOKA	3,464,142	167.8	20.64	+ 8.7	38
NEZ PERCE	11,062,873	347.6	31.83	+ 6.6	11
ONEIDA	1,124,102	25.4	44.26	+ 9.6	3
OWYHEE	1,816,645	50.7	35.83	+ 21.5	6
PAYETTE	2,931,960	133.3	22.00	+ 0.3	35
POWER	2,845,931	53.6	53.10	+ 15.5	1
SHOSHONE	5,122,699	165.2	31.01	- 16.5	14
TETON	575,144	25.1	22.91	+ 20.2	32
TWIN FALLS	10,398,404	524.6	19.82	+ 9.7	40
VALLEY	2,395,393	59.1	40.53	- 0.8	4
WASHINGTON	1,877,762	72.1	26.04	+ 3.0	22
TOTAL	225,880,091	* 8,713.5	25.92	+ 5.2	

*Total may not add due to rounding.

CHART F: 1982 Residential Property Tax per $1000 Personal Income

County	(1) 1982 Res. Prop. Tax Total ($)	(2) 1982 Total Personal Income (Million $)	(3) 1982 Resid. Prop. Tax ($) per $1000 Income	(4) % Change Since 1981	(5) Rank
ADA	32,527,560	1,989.7	16.35	- 1.2	8
ADAMS	337,589	29.3	11.52	+ 12.6	25
BANNOCK	9,013,474	607.1	14.85	+ 4.1	13
BEAR LAKE	960,559	59.6	16.12	+ 10.1	9
BENEWAH	890,883	71.9	12.39	+ 14.3	22
BINGHAM	3,550,084	267.5	13.27	+ 8.4	17
BLAINE	4,544,707	123.6	36.77	- 4.3	1
BOISE	660,108	23.0	28.70	+ 17.6	3
BONNER	3,363,241	192.5	17.47	+ 11.8	7
BONNEVILLE	9,634,998	640.5	15.04	+ 3.9	11
BOUNDARY	653,159	57.1	11.44	- 4.7	26
BUTTE	303,589	28.9	10.50	+ 10.5	32
CAMAS	58,062	8.6	6.75	+ 21.4	42
CANYON	8,974,776	705.9	12.71	- 5.1	21
CARIBOU	779,374	75.5	10.32	+ 27.3	33
CASSIA	1,373,678	169.9	8.09	+ 23.8	41
CLARK	37,502	9.4	3.99	- 15.8	44
CLEARWATER	772,691	77.4	9.98	- 2.7	35
CUSTER	612,654	47.8	12.82	+ 16.1	20
ELMORE	1,764,463	176.6	9.99	+ 10.6	34
FRANKLIN	1,026,172	65.6	15.64	+ 18.2	10
FREMONT	1,417,267	72.8	19.47	+ 23.8	5
GEM	1,039,281	95.3	10.91	+ 11.4	30
GOODING	900,358	96.5	9.33	+ 16.0	37
IDAHO	977,466	112.0	8.73	+ 10.8	40
JEFFERSON	1,170,326	104.0	11.25	+ 7.2	27
JEROME	1,447,620	129.3	11.20	+ 15.7	28
KOOTENAI	12,680,386	542.7	23.37	+ 3.9	4
LATAH	3,681,098	252.7	14.57	+ 3.1	15
LEMHI	880,592	59.3	14.85	+ 8.6	12
LEWIS	397,965	43.5	9.15	+ 2.9	39
LINCOLN	218,162	33.6	6.49	+ 1.3	43
MADISON	1,548,044	119.8	12.92	- 3.9	19
MINIDOKA	1,624,655	167.8	9.68	+ 8.2	36
NEZ PERCE	5,080,800	347.6	14.62	- 2.1	14
ONEIDA	461,523	25.4	18.17	+ 37.5	6
OWYHEE	545,116	50.7	10.75	+ 86.0	31
PAYETTE	1,924,840	133.3	14.44	- 1.1	16
POWER	660,177	53.6	12.32	+ 13.3	24
SHOSHONE	1,514,589	165.2	9.17	+ 55.4	38
TETON	310,415	25.1	12.37	+ 39.6	23
TWIN FALLS	5,821,836	524.6	11.10	+ 15.2	29
VALLEY	1,944,451	59.1	32.90	- 3.2	2
WASHINGTON	937,282	72.1	13.00	+ 1.6	18
TOTAL	129,023,572	* 8,713.5	14.81	+ 4.9	

*Total may not add due to rounding.

CHART G: Comparative 1982 Real & Personal Property Tax Potential

County	(1) 1982 Real & Pers. Property Taxes ($)	(2) 1982 Total Pers. Income (Million $)	(3) Tax Capacity Potential Tax Collec.($) (Avg Rate X Pers. Income)	(4) Under-utilized Potential ($) (-=overuti) (Col. 3 - 4)	(5) Tax Rate as a % of Income (Col. 1/2)	(6) Tax Effort % of Tax Capacity Utilized (Col. 1/3)	(7) Rank
ADA	48,897,899	1,989.7	51,579,000	2,681,101	2.46	94.8	24
ADAMS	609,956	29.3	759,544	149,588	2.08	80.3	37
BANNOCK	14,870,923	607.1	15,737,855	866,932	2.45	94.5	26
BEAR LAKE	1,623,986	59.6	1,545,011	- 78,975	2.72	105.1	20
BENEWAH	2,000,165	71.9	1,863,864	- 136,301	2.78	107.3	19
BINGHAM	7,837,887	267.5	6,934,403	- 903,484	2.93	113.0	16
BLAINE	5,694,042	123.6	3,204,083	- 2,489,959	4.61	177.7	2
BOISE	860,851	23.0	596,229	- 264,622	3.74	144.4	5
BONNER	4,565,305	192.5	4,990,178	424,873	2.37	91.5	28
BONNEVILLE	15,806,905	640.5	16,603,684	796,779	2.47	95.2	23
BOUNDARY	1,343,565	57.1	1,480,204	136,638	2.35	90.8	31
BUTTE	708,616	28.9	749,175	40,559	2.45	94.6	25
CAMAS	270,871	8.6	222,938	- 47,933	3.15	121.5	13
CANYON	16,636,067	705.9	18,299,048	1,662,981	2.36	90.9	30
CARIBOU	2,702,284	75.5	1,957,187	- 745,097	3.58	138.1	7
CASSIA	4,006,335	169.9	4,404,318	397,983	2.36	91.0	29
CLARK	287,497	9.4	243,676	- 43,821	3.06	118.0	15
CLEARWATER	1,627,457	77.4	2,006,440	378,984	2.10	81.1	36
CUSTER	1,519,214	47.8	1,239,120	- 280,094	3.18	122.6	12
ELMORE	2,856,860	176.6	4,578,002	1,721,142	1.62	62.4	44
FRANKLIN	1,759,681	65.6	1,700,549	- 59,132	2.68	103.5	21
FREMONT	2,490,382	72.8	1,887,195	- 603,187	3.42	132.0	8
GEM	1,590,113	95.3	2,470,462	880,349	1.67	64.4	43
GOODING	1,981,183	96.5	2,501,570	520,387	2.05	79.2	39
IDAHO	2,027,716	112.0	2,903,376	875,660	1.81	69.8	41
JEFFERSON	2,351,103	104.0	2,695,992	344,889	2.26	87.2	33
JEROME	3,127,968	129.3	3,351,844	223,876	2.42	93.3	27
KOOTENAI	17,887,144	542.7	14,068,414	- 3,818,730	3.30	127.1	9
LATAH	7,296,291	252.7	6,550,743	- 745,548	2.89	111.4	17
LEMHI	1,327,201	59.3	1,537,234	210,033	2.24	86.3	34
LEWIS	1,213,805	43.5	1,127,651	- 86,154	2.79	107.6	18
LINCOLN	591,636	33.6	871,013	279,377	1.76	67.9	42
MADISON	3,894,128	119.8	3,105,576	- 788,552	3.25	125.4	10
MINIDOKA	3,464,142	167.8	4,349,880	885,738	2.06	79.6	38
NEZ PERCE	11,062,873	347.6	9,010,836	- 2,052,037	3.18	122.8	11
ONEIDA	1,124,102	25.4	658,444	- 465,658	4.43	170.7	3
OWYHEE	1,816,645	50.7	1,314,296	- 502,349	3.58	138.2	6
PAYETTE	2,931,960	133.3	3,455,536	523,576	2.20	84.8	35
POWER	2,845,931	53.6	1,389,473	- 1,456,458	5.31	204.8	1
SHOSHONE	5,122,699	165.2	4,282,480	- 840,219	3.10	119.6	14
TETON	575,144	25.1	650,667	75,523	2.29	88.4	32
TWIN FALLS	10,398,404	524.6	13,599,208	3,200,804	1.98	76.5	40
VALLEY	2,395,393	59.1	1,532,050	- 863,344	4.05	156.4	4
WASHINGTON	1,877,762	72.1	1,869,049	- 8,713	2.60	100.5	22
TOTAL	225,880,091	*8,713.5			2.59		

*Total may not add due to rounding.

CHART H: Summary of 5 Highest and Lowest Counties in Each 1982 Based Study

Chart Showing Data	Study	5 Highest Counties (Shown 1-5)	5 Lowest Counties (Shown 44-40)
A	1982 Per Capita Income	Clark	Madison
	Camas	Owyhee	
	Ada	Jefferson	
	Lewis	Fremont	
	Blaine	Franklin	
B	1982. Per Capita Property Taxes	Power	Idaho
	Blaine	Gem	
	Clark	Elmore	
	Valley	Jefferson	
	Camas	Clearwater	
C	1982 Per Capita Real & Personal	Blaine	Elmore
	Property Taxes Power	Gem	
	Valley	Idaho	
	Camas	Jefferson	
	Clark	Clearwater	
D	1982 Per Capita Residential Taxes	Blaine	Clark
	Valley	Lincoln	
	Boise	Owyhee	
	Kootenai	Idaho	
	[illegible]	Cassia	
E	1982 Real & Personal Property Taxes	Power	Elmore
	per $1000 Personal Income	Blaine	Gem
	Oneida	Lincoln	
	Valley	Idaho	
	Boise	Twin Falls	
F	1982 Residential Property Tax per	Blaine	Clark
	$1000 Personal Income	Valley	Lincoln
	Boise	Camas	
	Kootenai	Cassia	
	Fremont	Idaho	
G	Comparative 1982 Real & Personal	Power	Elmore
	Property Tax Potential	Blaine	Gem
	Oneida	Lincoln	
	Valley	Idaho	
	Boise	Twin Falls	

1985 RATIO STUDY SUMMARY

The attached charts summarize ratio study results by category of property for 1985 and compare these results with those for 1982, 1983, and 1984. All results shown for years prior to 1985 represent statewide assessment conditions for each year before state equalization. For 1985, however, four counties had their boards of equalization reconvened to prevent adjustment by the state board. Therefore, results shown for 1985 represent final assessment conditions in each category. Results cannot be thought of as indicative of assessment conditions in any single county. However, all ratio study data used in compiling each county's study was utilized in creating this statewide picture.

Various general comparisons between the four years can be made. Sample size increased in 1985 in most major categories after little change from 1983 to 1984 following a decline between 1982 and 1983. The sample for the 1985 study contains more than 2,500 sales above the quantity in any of the previous three studies. Although the actual increase in sample size is somewhat smaller if Ada County is removed from these totals, there is a significant general increase in sample size statewide. Without Ada County's sample, the statewide total sample increased by 18% or 1,400 sales from 1984 to 1985; however, there was only a 3.5% increase over the amount received in 1982 without Ada County as opposed to a 24% increase since that year including Ada County. In the largest categories, improved urban and rural residential property, the 39% apparent increase in sample size between 1984 and 1985 is reduced only slightly to 29% without the Ada County sample.

Chart I shows the results of the 1985 ratio study including all changes resulting from the actions of reconvened county boards of equalization. Categories studied tend to be very close to appropriate market value levels, while uniformity ranges from very good for agricultural land to good for commercial property and improved residential categories to borderline for mobile homes and somewhat poor for unimproved residential categories. Regression indices are slightly high but within standards for all categories. Assessment level is well within standard, but has decreased slightly since 1984 in all categories except commercial property.

Chart II shows 1985 results in comparison to results from the 1982, 1983 and 1984 studies. Every category of property studied except farmland shows improvement in assessment uniformity for 1985 in comparison to 1984 conditions.

As has been evident since the 1983 study, there is no indication of any significant tendency to favor any category of property over any other category in terms of actual vs. statutory level of assessment in 1985.

In every category, the 1985 statewide averages meet the primary standard of at least 95% confidence in a true assessment level between 90% and 110% of market value. Of the 336 categories studied in 44 counties this year, 171 or 51% met primary standard. In 1984, 56% of all categories analyzed met this standard.

Chart III provides an additional comparison by showing average sales prices in sales related ratio study categories for the years 1982-1985. These average prices have increased in the 1985 study after a downturn from the 1983 to the 1984 studies. The year shown is the ratio study year and sales actually occur approximately one year earlier in each case.

A new procedure added to the ratio study in 1985 consisted of comparing 1984 and 1985 assessments on randomly selected properties representing each category of property also studied in the ratio study. Several counties participated in a pilot study to help determine the usefulness of this additional study. In most cases results corroborated ratio study findings indicating that assessment changes were made in non-ratio study parcels. In some cases however, this monitoring process indicated that general assessment changes may have occurred predominantly in those subdivisions in which sales were available, with few changes elsewhere. This situation is important to note and to follow up in future years. However, dissimilarities between subdivisions may mean that the adjustments made were the most appropriate response and no criticism of assessment practices is intended. In order for assessors and state officials to be more fully aware of overall assessment conditions, it is recommended that the monitoring program be continued and expanded as resources allow.

CHART I
1985 Ratio Study: Summary of Results
(Before State Equalization)

Category of Property	No. of Counties Studied	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	44	6508	98.56	97.49	13.92	1.01	98.22 - 98.89
Unimproved	29	567	99.91	98.21	25.64	1.02	97.80 - 102.02
Rural Residential:							
Improved	36	2151	97.38	96.10	14.70	1.01	96.78 - 97.99
Unimproved	36	1425	98.69	93.94	27.48	1.05	97.29 - 100.10
Agricultural:	43	778	99.48	98.78	11.71	1.01	98.66 - 100.30
Commercial:	44	597	99.46	98.76	15.74	1.01	98.20 - 100.71
Mobile Homes:	25	1193	100.09	97.43	23.08	1.03	98.78 - 101.40

CHART II
Comparison of Statewide Ratio Study Results: 1982, 1983, 1984, 1985
(Before State Equalization)

Category of Property	Year	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	1982	4952	93.66	92.76	16.95	1.01	93.22 - 94.10
	1983	4793	96.81	94.63	16.78	1.02	96.35 - 97.27
	1984	4730	99.61	98.21	15.59	1.01	99.16 - 100.05
	1985	6508	98.56	97.49	13.92	1.01	98.22 - 98.89
Unimproved	1982	430	90.50	84.16	36.49	1.08	87.38 - 93.62
	1983	386	97.83	92.14	30.67	1.06	94.84 - 100.82
	1984	383	101.92	97.60	27.73	1.04	99.09 - 104.75
	1985	567	99.91	98.21	25.64	1.02	97.80 - 102.02
Rural Residential:							
Improved	1982	1448	90.76	89.89	17.29	1.01	89.87 - 91.65
	1983	1643	93.83	91.42	18.54	1.03	92.99 - 94.67
	1984	1488	99.56	97.75	17.55	1.02	98.67 - 100.44
	1985	2151	97.38	96.10	14.70	1.01	96.78 - 97.99
Unimproved	1982	1354	94.05	88.71	33.51	1.06	92.37 - 95.73
	1983	1176	97.42	90.45	32.37	1.08	95.61 - 99.22
	1984	1194	100.39	96.91	28.90	1.04	98.75 - 102.04
	1985	1425	98.69	93.94	27.48	1.05	97.29 - 100.10
Agricultural:	1982	891	97.58	97.07	16.46	1.01	96.52 - 98.63
	1983	842	99.80	98.47	12.49	1.01	98.96 - 100.64
	1984	783	100.27	100.54	10.22	1.00	99.56 - 100.99
	1985	778	99.48	98.78	11.71	1.01	98.66 - 100.30
Commercial:	1982	667	94.55	93.45	19.46	1.01	93.15 - 95.95
	1983	678	98.61	96.40	18.58	1.02	97.23 - 99.99
	1984	596	98.96	97.18	16.75	1.02	97.63 - 100.29
	1985	597	99.46	98.76	15.74	1.01	98.20 - 100.71
Mobile Homes:	1982	891	97.62	93.32	22.48	1.05	96.18 - 99.06
	1983	965	98.98	94.39	21.24	1.05	97.66 - 100.31
	1984	1218	105.32	99.06	28.79	1.06	103.62 - 107.03
	1985	1193	100.09	97.43	23.08	1.03	98.78 - 101.40

CHART III
Statewide Weighted Average
Ratio Study Sales Price Comparison

Category	1982 Ave. Sales Price $	1983 Ave. Sales Price $	1984 Ave. Sales Price $	1985 Ave. Sales Price $	% Change in Ave. Sales Price 1982/1983	1983/1984	1984/1985
Residential:							
Improved	47528	53081	52348	54433	+ 11.7 * (23 Co. +) (19 Co. -)	- 1.4 * (21 Co. +) (22 Co. -)	+ 4.0 (28 Co. +) (16 Co. -)
Unimproved	14102	11885	10999	14056	- 15.7 (9 Co. +) (10 Co. -)	- 7.5 (11 Co. +) (9 Co. -)	+ 27.8 (16 Co. +) (9 Co. -)
Rural Residential:							
Improved	58058	64181	61142	63265	+ 10.5 (19 Co. +) (12 Co. -)	- 4.7 (16 Co. +) (14 Co. -)	+ 3.5 (20 Co. +) (14 Co. -)
Unimproved	14791	16378	15136	15891	+ 10.7 (16 Co. +) (15 Co. -)	- 7.6 (12 Co. +) (21 Co. -)	+ 5.0 (22 Co. +) (13 Co. -)
Mobile Homes:	13514	14784	13916	16780	+ 9.4 (9 Co. +) (9 Co. -)	- 5.9 (11 Co. +) (9 Co. -)	+ 20.6 (17 Co. +) (4 Co. -)

* Distorted by significant changes in one county.